IRS

Motor Fuel Excise Tax

EDI Guide

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720-TO
720-CS

ReEngineering Excise with TECHNOLOGY

IRS e-file

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I. Introduction

Purpose

This publication is designed to provide the general requirements, format, specifications, and procedures for the electronic filing of Internal Revenue Service (IRS) Form 720-TO, Terminal Operator Report and Form 720-CS, Carrier Summary Report.

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

- www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars or
- www.irs.gov website for all IRS Forms and Publications.

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 reports (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 and analyze 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 Excise Tax Program will use the results of the analyses 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.

Law

Section 4101 (d) of the Internal Revenue Code (IRC) requires monthly information reporting by terminal operators and bulk carriers. All receipts and disbursements of liquid products to and from an approved terminal are reportable. Under this authority, Regulation Section 48.4101-2 requires information reports be filed in the form required by the commissioner and on a monthly basis. If reportable transactions equal or exceed 25 during a monthly reporting period, electronic reporting through *ExSTARS* is required Each receipt of liquid product by product code and each disbursement of liquid product by product code constitutes a separate transaction even if it is a single movement of fuel. For purposes of determining if there are more than 25 transactions per month, each line item transaction listed on any information reporting schedule must be counted.

Vessel operators are required to report bulk deliveries to and from any facility that has a Facility Control Number (FCN). Pipeline operators are required to report bulk deliveries to and from any approved terminal with a Terminal Control Number (TCN).

Terminal operators are required to report bulk and non-bulk receipts of all 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.

Scope

This publication contains the required Electronic Data Interchange (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.

Transmission of Reports

The transmission method for filing these information reports is EDI. To file electronically, use the American National Standards Institute (ANSI) Accredited Standard Committee (ASC) X 12 EDI Standards Release 4030.

Document Updates

This document replaces all previous versions (Rev.03-2010) in their entirety and includes updates to the *ExSTARS* 4030 map.

Changes:

- REF~SU segments should not be reported
- New country codes
- New product codes
- Reporting Option for Certain Biodiesel Blends
- Elimination of Substitute Product Codes
- Both Net and Gross Gallons must be reported on all non-bulk terminal disbursements including book adjustment transactions
- Invalid Vessel Official Numbers are now must fix errors
- For Correction (BTI14=CO), Replacement (BTI14=6R) and Supplemental (BTI14=6S) files; the value in the REF~FJ segment cannot be the same value as the ST02 (transaction set control number) or the file will reject

Appendices changed, added or enhanced:

- Business Case Examples (Appendix M)

Required Date Formats

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 reports submitted must be developed in compliance as follows:

Most year date formats should expand to representations from 2 digits to 4 digits and must be reflected as follows: CCYYMMDD. For example, December 31, 2017 would be reflected as 20171231.

See Section XI, 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).

II. General Information

When to File

Forms 720-TO and 720-CS must be filed monthly. The report is due the last day of the month following the reporting period. For each submission to be considered timely it should be filed by the due date of the report (including any extensions) and all 151 "must fix" errors must be corrected by the 15th day of the following month. A submission is an uploaded 813 transaction set that generates both a 997 and 151 acknowledgement transaction set, provided in the *ExSTARS* users out box.

Each information report must be filed in chronological order without skipping any periods.

Information reports due on a Saturday, Sunday, or legal holiday may be filed on the next business day.

Failure to file correct information reports by the due date

If you fail to file a correct information report by the due date you may be subject to a penalty under IRC section in 6725. The penalty amount is $10,000 per occurrence. The penalty applies if you fail to file timely, you fail to include all information required to be shown on a report, or you include incorrect information on a report.

Penalty abatement will be considered with respect to any failure if it is shown that such a failure is due to reasonable cause. Requests for abatement of penalties for "reasonable cause" must be made in writing and include a detailed description of the causes of the failure. In general, penalty abatement requests will not be considered until all *ExSTARS* reports for all periods due have been filed and accepted. Any outstanding "must fix" errors must have been corrected

Who Must Participate

Participation in the electronic filing program for Forms 720-TO and 720-CS is open to carriers, terminal operators and third party transmitters that are required to file information reports in accordance with Section 4101 of the IRC and Treasury Regulation Section 48.4101-2 and includes terminal operators and carriers. Participation is also open to transmitters.

Who Reports as Carrier

Bulk carriers and bulk transport carriers are required to file Form 720-CS (Carrier Summary) reports. Bulk carrier/bulk transport carriers are companies that operate a pipeline, barge, ship or other vessel to transport liquid product to or from an approved facility.

Carriers must report all liquid products delivered to and/ or removed from an approved facility. In general, the party that exercises the control, direction and safety of the fuel transport is responsible for filing the Form 720-CS reports.

A vessel is defined as a craft designed for water-borne transportation of liquid products. In the case of vessels (excluding deep draft ocean going vessels), the owner or lessor of the craft containing the liquid, who the shipper/consignor contracts to transport liquid products to and / or from an approved facility is the reporting carrier (operator) and is responsible for filing Form 720-CS reports. Vessel operators, (excluding deep draft ocean-going vessels) are also required to register on Form 637 (Activity letter "X") when transporting taxable fuel.

Pipeline receipt and delivery transactions occurring at facilities that do not have FCNs are not reportable at this time. For vessel operators, all receipts from approved facilities and deliveries to approved facilities are reportable. For pipeline operators, all receipts from approved terminals and all deliveries to approved terminals are reportable.

Companies that operate only transport trucks and rail cars are not bulk carriers. Truck and rail carriers are not required to report at this time.

The operator of pipelines that feed disbursement racks at Natural Gas Liquid (NGL) and Polymer Grade Propylene (PGP) facilities are exempt from ExSTARS reporting.

Who Reports as an Approved Terminal Operator

A terminal is defined as a taxable fuel storage and distribution facility that is supplied by pipeline or vessel and from which liquid products, such as 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, 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. An approved terminal is a terminal that is operated by a taxable fuel registrant that is a terminal operator.

Terminal operators must submit reports for each approved terminal they operate. Terminal operators are ultimately responsible for submitting timely and accurate reports, even if they engage third party transmitters or software providers for assistance in meeting filing obligations. Each approved terminal should have a unique facility control number (FCN).

For reporting by refineries with terminal racks, see Appendix M, Refineries with Terminal Racks Reporting Instructions.

The FCN issued to Natural Gas Liquid (NGL) and Polymer Grade Propolene (PGP) fractionation facilities will be a refinery control number (RCN). These facilities are **exempt** from *ExSTARS* reporting. These facilities refine mixed product streams into higher value components. For example, fractionators can separate NGL into ethane, propane, normal butane, isobutene, and natural gasoline. A PGP

fractionation facility separates Refinery Grade Propylene (RGP) into propane and butane. Generally, fractionation facilities have access to extensive bulk storage capacity and may have interconnectivity with other fractionators, pipelines and multiple markets, including the fuel distribution system. In contrast, a more widely known fractionation process is the separation of transmix into diesel, kerosene, or gasoline.

If an active and approved terminal ceases operations, and the facility is still capable of acting as a terminal, then *ExSTARS* reporting is required. In this instance, file a no activity report. See Appendix M, Sample No Activity Reporting, for an example,.

Combined Terminal Operator/Carrier Reporting:

If you file a combined report and the EIN 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.

Who is Not Allowed to Participate in Filing Electronic Reports

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 must or choose to participate in the electronic filing program for Forms 720-TO and 720-CS must follow the LOA process detailed in Section III, Application and Participation, 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 EDI qualification and who have been accepted as an Electronic Participant in the electronic filing program. Accepted vendors, and the approved version of their software will be listed on the IRS web site at https://www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars. 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.

Excise Taxes and *ExSTARS* Resources Online

At https://www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars, there are several online resources that may assist an *ExSTARS* filer in complying or answering questions about Excise and *ExSTARS* filing including the various data sources and programs listed below for Excise Tax:

- Excise Summary Terminal Activity Reporting System (*ExSTARS*)
    - Logon link with instructions
    - Approved Excise Transmitters and Software Developers FAQs with answers to general questions about *ExSTARS* filing
- Facility Control Number (FCN) Data
- 637 Registration Program including 637 Verification of Registration

ExSTARS Help Desk

Sbse.excise.exstars@irs.gov

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. See Section III Application and Participation, Consent to Disclose Electronic Return Information - Section 6103(c) of the Internal Revenue Code in this document for more information.

Security

The IRS online systems use 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 reports 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).

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 Employer Identification Number (EIN)

Section 6109 of the Internal Revenue Code requires a person to furnish their Employer Identification Number, also known as EIN and TIN to any person obligated to file information reports. For example, a truck carrier making a delivery to a terminal must provide the carrier company's EIN to the Terminal Operator.

Filers should use the ExSTARS Reporting Information request for Employer Identification Number and Certification (Form W-13) process to request valid EIN's.

Invalid EINs will generate "must fix" errors. If you submit a list of EINs to IRS Excise ExSTARS mailbox, they will be checked against IRS master files and, if valid, be added to the *ExSTARS* database.

EINs should be validated while in testing. If not valid, you must verify your EINs for carrier/ position holders/consignor/importer of record by obtaining a copy of their Form W-13.

Use of 77777777, 888888888, or 999999999 for the EIN is not allowed when identifying terminals operators, position holders or bulk carriers.

777777777 are not allowed when the carrier or consignor is the Department of Defense (DOD). If the DOD EIN is unknown, you should request the appropriate DOD EIN (using the W-13 form) that has been issued to the Defense Fuels Agency or other government entities.

888888888 are not allowed to report a foreign-flagged vessel as a carrier. The EIN of the enterer must be used. Treasury Regulations 48.4081.4(b) defines the enterer as the importer of record (under customs law) with respect to the taxable fuel and requires the enterer to be registered.

999999999 can only be used to report rail or truck carriers when EIN is unknown. You should use the IRS Form W-13 process to request the unknown EIN for any entity reportable to *ExSTARS*.

For exports using a foreign-flagged vessel as a carrier, report the EIN of the position holder as the carrier.

Use of social security numbers for the EIN is not allowed.

Data to be Reported

Unless otherwise provided in Appendix L Airline and Railroad Reporting Instructions or Appendix M Business Case Examples, Segment Requirements for Optional 720-TO/CE (Summary) Reporting, each transaction must be reported in detail as follows:

Carrier Receipts-Schedule Code 14D (Bulk carriers use this schedule to report each bulk receipt of liquid product from an approved terminal.)

> Product, mode of transportation, carrier name control and EIN, consignor name control and EIN, origin terminal FCN, Vessel Official number (IMO number or USCG number) if applicable, bill of lading number and date, net gallons received (reporting of gross gallons is optional).

Carrier Deliveries-Schedule Code 14E (Bulk carriers use this schedule to report each bulk delivery of liquid product to an approved terminal).

> Product, mode of transportation, carrier name control and EIN, consignor name control and EIN, destination terminal FCN, Vessel Official number (IMO number or USCG number) if applicable, bill of lading number and date, net gallons delivered (reporting of gross gallons is optional).

Terminal Receipts-Schedule 15A (Terminal operators use this schedule to report each receipt of liquid product (bulk and non-bulk).

> Product, mode of transportation, carrier name control and EIN, position holder name control and EIN for receipts of product code Exx, Bxx, Dxx, Vessel Official number (IMO number or USCG number) if applicable, destination terminal FCN, bill of lading number and date, net gallons received.
>
> If reporting product reclassification transactions, report destination terminal FCN and position holder name control and EIN of any certain fuel (Exx, Bxx, Dxx) blended in terminal.

Terminal Disbursements-Schedule 15B (Terminal operators use this schedule to report each disbursement of liquid product (bulk and non-bulk).

> Product, mode of transportation, carrier name control and EIN, position holder name control and EIN (637# can be substituted for EIN), Vessel Official number (IMO number or USCG number) if applicable, origin terminal FCN, destination state (non-bulk disbursements only), bill of lading number and date, net gallons delivered. Gross gallons delivered is also required for each non-bulk disbursement.
>
> If reporting product reclassification transactions, report origin terminal FCN and position holder name control and EIN of any certain fuel (Exx, Bxx, Dxx) blended in terminal.

In addition, terminal operators are required to report monthly ending physical inventory, and gain or loss, for each liquid product at each approved terminal using net gallons.

How to Report the Data Electronically

The TS-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.

Product codes

In reporting the product, only codes listed on Appendix A may be used. Ultra low sulfur diesel is treated the same as low sulfur diesel in *ExSTARS.*

Mode codes

In reporting mode of transportation or other transaction codes, only the following codes may be used: (Note: All mode codes must be two characters – if code is only one character, left justify and pad with a trailing space.)

J Truck (Non-bulk)	B Barge (Bulk)	IJ – import by truck	IR – import by rail
R Rail (Non-bulk)	PL Pipeline (Bulk)	IB – import by barge	IS– import by ship
BA Product reclassifications	CE Summary	IP– import by pipeline	EJ – export by truck
RS removal for end-use or consumption. See RS- definition below.	S Ship (great lake or ocean) (Bulk)	EB – export by barge	ER – export by rail
AH removal by Airport Hydrant system. See AH-information in Appendix L.	AJ removal by Airport Truck refueler. See AJ-information in Appendix L.	RR removal by locomotive refueling system. See RR-information in Appendix L.	RF – removal from a FCN into refueling vessels.
		EP– export by pipeline	ES– export by ship

When reporting end use transactions using mode code RS or RF, the terminal operators or position holders should report their own EIN as the carrier EIN on the disbursements. No carrier report is required.

RF is used when a refueling vessel loads fuel at a FCN for end-use to refuel vessels on waterways.

RS is used when products are dispensed at a FCN for end-use or consumption in small quantities. For example, refueling snowmobiles, and other small over-the-rack disbursements.

BA-The transaction code BA is used for *product reclassifications or conversions of products* that result in a product code change *only*. Product reclassifications are not accounting journal entries correcting the books of the business. (See Appendix M– Product Reclassifications.)

> The penalty for incorrect reporting may be assessed for using the BA code improperly. Examples of improper use include accounting transactions not involving product conversions.
>
> A penalty for incomplete reporting may be assessed for failing to report product conversions. (For example – gasoline (065) and Ethanol (E00) blended into a single compartment and disbursed as an E85 ethanol blend, but reported as separate 065 and E00 transactions.)
>
> In-tank transfers should not be reported in *ExSTARS. ExSTARS* tracks the physical inventory (regardless of the position holder) and actual fuel movements in and out of terminals. In-tank transfers do not affect inventory and do not represent any fuel movement.
>
> Please note the new requirement for reporting of Position Holder on any Book Adjustment (BA) receipt or disbursement involving product codes Exx, Bxx, or Dxx.

Imports. Reportable products entered into the US by an importer of record / enterer. Only the transaction codes listed are allowed – i.e. IJ, IR, IB, IS or IP (for pipeline). Reporting the country of origin is optional (see Country Code List - Appendix K).

> Note: An import is only reported when the product is first entered into the US. Fuel is no longer characterized as an import after the fuel product enters the US.

Exports. Reportable products leaving the US. Only the transaction codes listed are allowed – i.e. EJ, ER, EB, ES or EP (for pipeline). Reporting the destination country is optional (see Country Code List - Appendix K). If the transaction involves a foreign flagged vessel that does not have a EIN, use the Position Holder in the carrier EIN field.

CE is used to summarize multiple transactions when summary reporting is allowed. Optional daily summary reporting can also be used for certain disbursements from Secured Airport Terminals (SAT) and railroad refueling facilities (See Appendix L). Optional summary reporting is also allowed for reporting product codes 001, 049, 092, 122, 188, and 960 (See Appendix M).

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

Requests for a 30 day extension will be granted, if received in writing on or before the due date of the report at:

Internal Revenue Service
Attn: Excise Unit – Stop 5701G
Cincinnati, OH 45999
or
sbse.excise.exstars@irs.gov

Form 8809-EX can be used make the extension request.

If additional time is needed beyond the initial 30 day extension request to comply with your filing obligation you may request an additional extension of 30 days. The extension request must contain a detailed explanation as to why the additional time is needed and what your company's strategy will be during the extension period to become compliant. Extensions beyond the initial 30 day extension for the return is not automatic

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 in the electronic filing program. See Section IV, Qualification Testing, for further information regarding testing procedures.

Consent to Disclose Electronic Return Information – Section 6103(c) of the Internal Revenue Code

Information Providers may sign 6103(c) consents to allow IRS to make available to the states monthly motor fuel information based on specific permission of the motor fuel industry filers as submitted and authorized on Form 8821.

The 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 (samples found in Appendix H):

> In order to facilitate 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 reports. This consent applies only to state codes that I designate ("designated states") on Form 8821. I authorize the IRS to release all information reported to the state agency(s) represented by the state code(s) I submit on Form 8821. 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 data I submit.
>
> 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 3 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.

If a state is not designated on the Form 8821, the information will not be made available to any state under 6103(c). Consents must be renewed every 3 years.

Example:

Company A signs the 6103(c) consent on Form 8821 and grants consent to <u>only</u> the State of California (CA) as a "designated state". Company A ships a load of motor fuel from California (origin) to Nevada (destination). The information on that specific transaction will be provided to California <u>without</u> federal

disclosure restrictions under 6013(c), but it will only be provided to the State of Nevada with federal disclosure restrictions under 6103(c).

Letter of Application (LOA)

The purpose of the LOA is to document the Information Providers who must file their reports 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. The IRS may suspend a Transmitter's 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) on company letterhead. 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, EIN and 637 Registration Number (if applicable) of the applicant

Terminal operators must attach a list including name and FCN of each terminal to which this LOA applies. (Refer to section concerning Multiple Terminals.)

Name, title, telephone number, and e-mail address of the person to contact regarding:

- Excise Tax Information
- EDI Technical Information

A 10-character Security Code created and submitted by Information Provider, alpha numeric with no special characters or spaces

A 15-digit Interchange Sender ID and a 2 to 15-digit Application Sender Code for each of the groups of FCN's filed based on the grouping options chosen

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.

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 https://www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars. 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 must submit an LOA. 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 reports 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 within 5 days of the change.

Multiple Terminals

It is preferred that a Terminal Operator with multiple terminals (reports) submit one LOA containing a list of all their terminals to be included in a single EDI transmission. The sender ID (ISA06) of these transmissions must be the EIN. The Terminal Operator 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 Terminal Operator must submit a revised LOA listing the terminals operated.

Alternately, a Terminal Operator may submit separate sender codes for each terminal. In this case, each terminal will report in a separate EDI transmission with the Facility Control Number (FCN) as the sender ID (ISA06). The Terminal Operator must also provide in the LOA the Application Sender Code (GS02) associated with this sender ID (ISA06).

A third filing option is to submit separate sender codes for each terminal grouping. Terminal operators 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 Terminal Operator 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 15 digit Interchange Sender ID and 2-15 digit Application Sender Code (EIN, FCN group as identified in the LOA). Monthly filings not matching the LOA will be rejected for that terminal filing.

Reporting Options/Issues:

If the terminal operator and the bulk carrier are the same legal entity, a single EDI file may be used to report. Use “TOR” in the TFS02 segment for reporting as terminal operator; use “CCR” for reporting as carrier. However, with respect to transactions where the carrier and the terminal operator are the same, you must report the transaction twice: once in the terminal operator report and once in the carrier report.

Combined reporting by related companies is not allowed. Each entity with a different 637 Registration / EIN must have its own LOA and must file separately.

Application Status:

The IRS will respond to the LOA within 15 business days of receipt. If an LOA contains incomplete information or cannot otherwise be processed, the IRS will notify the Authorized Signature identified in the LOA.

The Authorized Signatory must acknowledge receipt of the Authorization Code and User-ID's for the contacts listed that will have access to ExSTARS, Contacts will acknowledge receipt of their password by returning the signed Acknowledgment of Receipt to:

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

IV. Qualification Testing

Qualification testing is mandatory for terminal operators and carriers as well as for approved excise third party transmitters. IRS has established a qualification 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 reports. To ensure the quality of the information obtained, the IRS will subject the information received to a set of tests. In addition to qualification 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 requalification in support of these changes.

Logon

To use the *ExSTARS* application, electronic participants must use a web browser that supports Transport Layer Security (TLS) protocol v1.2, such as Chrome 30, Firefox 27, IE 11, Edge, Safari 7, Opera 12.18 or higher versions. Electronic participants, through their Internet Service Provider (ISP), will connect to the *ExSTARS* web site at www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars, then click on the "User Logon" link. The Electronic Participant users must enter their User-ID and Password that is provided in the LOA application process. Upon acceptance of the LOA, letter will be sent to the Authorized Signature that will show the User-IDs and separate letters are sent to each user with their initial one-time password,

Communication during Qualification

The IRS will communicate through ExSTARS downloads, email and by telephone as necessary with the Electronic Participant concerning their transmission. Most errors will be communicated in the Transmission ACK 997 - Acknowledgment and Validation ACK 151. The Electronic Participant must then correct errors in the EDI syntax or data to eliminate the errors and retransmit the corrected test data or file.

Qualification Requirements for Information Providers

Each Information Provider will 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.

Each information provider must test before going into production whether or not they use third party software to prepare/transmit reports. In addition, you must verify that your third party software provider's latest patch / release has been tested and approved before submitting with those changes. Verify the latest approved third party software version at www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars.

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.

Qualification Requirements for Excise Third Party Transmitters

Excise third party transmitters must submit an LOA with the IRS in order to test their electronic filing process. Excise third party transmitters must provide test data to replicate various filing scenarios to coincide with the qualification requirements outlined in subsection Test File Submission.

The Transmitter is required to test each new release. The latest version release (patch) approved for each Approved Excise Tax Transmitter will be published at www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars.

Test File Submission

All data submitted to or received from IRS *ExSTARS* will be transmitted using SSL and processed by the IRS Excise application. Instructions for uploading and downloading files, file naming conventions, and specific qualification instructions for each of these steps will be provided as part of the LOA process. These qualification steps and directions, as outlined in the LOA, will be amended as required to accommodate qualification 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 or Approved Excise Third Party Transmitter and the IRS. A summary report is not required for this step. This step requires that the information provider/transmitter obtain a file (.doc file) from the EDI Helpdesk, complete the information requested on the form and return the form via email to the EDI Helpdesk. This information is matched to the LOA.

Step 2: Following the submission of the information requested 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, to test the IRS 997 and 151 transmission acknowledgement process and to validate the content of data in three consecutive months of original test files. Submit a complete original test file containing all data for an entire reporting period. This file will be processed through the test system to find any ANSI syntax/format errors and any data errors. You will be required to submit a second original test file for the next consecutive month which will also be checked for syntax and data errors. This step will be repeated a third time Summary reports are required for each of the three months of data submitted.

Step 3: Following successful submission and qualification under Step 2, you will be requested to submit an error correction test file. The purpose of this step is to test the error identification, correction, and tracking process between both the Information Provider or Approved Excise Third Party Transmitter and the IRS. Summary reports are not required. At the beginning of this step, test

files with known errors (as described in the detailed qualification instructions) will be processed. 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 via data error replacement transactions (BTI14 = 6R) and optionally via correction transactions (BTI14 = CO). This step may be repeated until all "must fix" errors are resolved and the filer demonstrates the ability to easily correct data errors.

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 or Approved Excise Third Party Transmitter and IRS. Summary reports are required during a period of monitored production filing.

Moving to Production Status

Information providers and transmitters must complete steps 1, 2, and 3 to successfully complete the testing process.

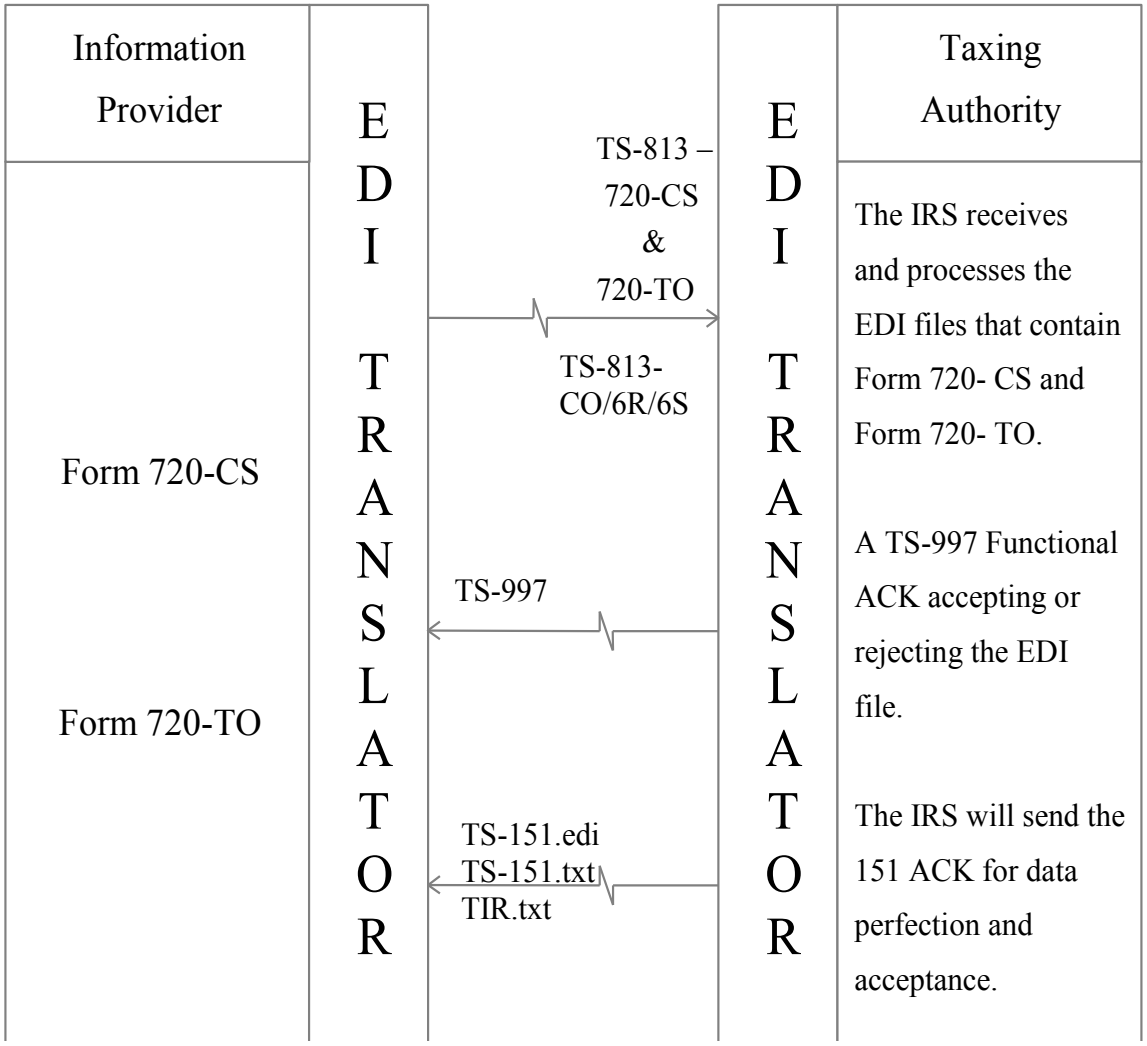
Information Providers who have successfully completed the qualification process will be sent a notification that testing was successful. Acceptance is valid for the 720-TO and 720-CS electronic filing program only and will continue until and unless notified otherwise by the IRS. The Information Providers 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.

Excise third party transmitters who have successfully completed the qualification process will be sent a notification that testing was successful. However, approved excise third party transmitters must submit test data for each client as outlined in the testing information received .

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.

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 on or before the report due date of a 997-A (accepted) ACK and a 151 ACK.

The TIR .TXT is a file in text format that provides a terminal inventory report for each product code at each terminal. The terminal inventory report will identify an out of balance condition.

File Transmission/Syntax 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 or Approved Excise Third Party Transmitter submission is successfully transmitted and should be retained by the Information Provider as evidence that the information report(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, contact IRS Excise. (This situation may have been caused by such things as a file name error or an enveloping structure problem).

This ACK notifies the Electronic Participant that their electronic report was received and accepted 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 report. These ANSI structure or layout errors are called syntax errors. Syntax errors are errors that could prevent a file from being processed or information within the file from being utilized. If the 997 acknowledgement is a reject (997R), then the electronic participant will not receive a 151 acknowledgement. A 997 reject is caused by severe ANSI-X12 structure or syntax errors such as invalid field lengths, invalid qualifier codes or invalid dates. If you receive a 997R, this is not considered a timely filing. The Electronic Participant will have to determine what caused the syntax error, correct it, and resend a new file by the due date of the report, including extensions.

Data Validation Acknowledgment

The validation ACK file is the ANSI Transaction Set 151 (TS-151)—known as the Electronic Filing of Tax Report Data Acknowledgment. The TS-151 ACK file is created each time an Electronic Participant receives a TS-997 indicating that their electronic report was received and accepted. 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, duplicate FGS sequence numbers or previous months errors that have not be resolved, a TS-997A (accepted) will be followed by a TS-151 Level 1 error indicating file rejection. For Level 1 errors, the transaction set will be immediately rejected. You should correct the data errors and resubmit another original file (BTI13 = "00") for that period.

VI. Submission and Correction Guidelines

Submission Guidelines

Each submission can contain only one interchange; that is, only one ISA/ISE loop; only one functional group within the interchange (GS/GE loop); and only one transaction set (ST/SE loop) within the functional group.

Submission Problems

The TS-997A 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 report in 2 business days, the IRS has not received your file, or acknowledgments were lost in transmission. Contact the IRS *ExSTARS* help desk for more information.

Level 1 Error Rejections

If you receive a TS-997 ACK with an "A" in the AK501 segment, followed by a TS-151 ACK Level 1 error, your transaction set has been rejected in its entirety. Correct the problem and resubmit the transaction set as an original file (with BTI13 Original (00).

Structure and Syntax Validation:

If you receive a TS-997 ACK 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 the 151 ACK indicates "must fix errors", correct the noted data errors, and resubmit with a BTI14 Corrected (CO) or BTI14 Replacement (6R) within 15 calendar days.

If you receive a TS-997 ACK with an "R" in the AK501 segment, correct the syntax errors, and submit the entire transaction set with BTI13 Original (00).

Data Validation:

If you receive a TS-151 ACK with an "AT" in the BTA01 segment, your information report 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 TS-813 file with BTI14 Corrected (CO) or BTI14 Replacement (6R).

You will then receive a TS-997 ACK indicating the transmission status of your corrected report. If you do not receive a TS-997 ACK within 2 business days, contact the IRS *ExSTARS* help desk.

Note: If a value ("CO", "6S", "6R") is transmitted in the BTI14, no value can be transmitted in the BTI13.

If you receive a TS-997 ACK with an "A" in the AK501 segment, and the 151 ACK indicates "must fix error", correct the information and resubmit with a BTI14 Corrected (CO) or BTI14 Replacement (6R) If you need to transmit additional data not included in an original submission BTI13 (00) or Corrected submission BTI14 (CO/6R) report, 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 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. These may be referred to as "warnings".

If problems continue, contact the *ExSTARS* help desk. Refer to Appendix M for additional information regarding use of the BTI14 Replacement (6R) transaction for correction of "must fix" errors resulting from the submission of an original file.

Logon Issues:

If you are having problems logging on, please contact the *ExSTARS* help desk to reset your password, if you encounter any of the following:

- You are unable to logon
- You continually receive the message that the system is "temporarily unavailable"
- You have not used your password in the last 45 days.
- You have made three unsuccessful logon attempts
- Your *ExSTARS* password has expired, if not changed within 90- daysYour *ExSTARS* password has been compromised.

Scheduled system down time is announced on the Welcome to *ExSTARS* page (click on Logon to Your Account-*ExSTARS* Users).

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 reports 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 *ExSTARS* help desk immediately 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 *ExSTARS* help desk immediately for instructions on how to proceed.
3) If the Authorized Signatory changes, the Electronic Participant must notify the IRS *ExSTARS* help desk of the name and title of the new Authorized Signatory for the electronically filed Forms 720-TO and/or 720-CS no later than 5 days before the filing of another report. .
4) If an "approved terminal" (FCN) is added or deleted from the number of terminals submitted, the Information Provider must submit a revised list of terminals and file a Short Period Report section in that months *ExSTARS* EDI file (see Appendix M).
5) If there is a change, addition or deletion, to the contacts listed on the LOA.
6) To update any Form 8821 that was submitted with a LOA since the form is valid for only 3 years.

An Information Provider or Approved Excise Third Party Transmitter should:

1) Retrieve the acknowledgment files (Transmitter – only if authorized by Form 8821).
2) If no acknowledgment has been received, see Section 0, VI. Submission and Correction Guidelines, of this guide.
3) If acknowledgment is not received after resubmission under Section 0, contact the EDI help desk.
4) Promptly correct any transmission error that causes an electronic transmission to be rejected.
5) Ensure the security of all transmitted data.
6) Test each new version or software release.

►*Revocation/Suspension of an Approved Excise Third Party Transmitter/Software Developer*

The IRS reserves the right to revoke/suspend an Approved Excise Third Party Transmitter/Software Developer 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 reports that cause a processing interruption.

2) Submitting information reports that cause a processing interruption after failing to submit the test file required.
3) Failing to comply with the responsibilities of Approved Excise Third Party Transmitter/Software Developer.
4) Failing to abide by the advertising standards.
5) Failing to test a software version release/update.
6) If an Approved Excise Third Party Transmitter/Software Developer's right to file is revoked or suspended, the Information Provider still has the responsibility to file information reports timely.

►*Administrative Review Process for Proposed Suspension of an Approved Excise Third Party Transmitter*

An Approved Excise Third Party 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 Director of Specialty Tax Programs, 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 or Approved Excise Third Party Transmitter will follow the ANSI ASC X12 Electronic Filing of Information Report 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 reports. It covers all the necessary specifications in detail for the filing of these reports. 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 Report Data for Carrier Reporting Form 720-CS
813 Electronic Filing of Tax Report Data for Terminal Operators Form 720-TO
813 Electronic Filing of Tax Report 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.

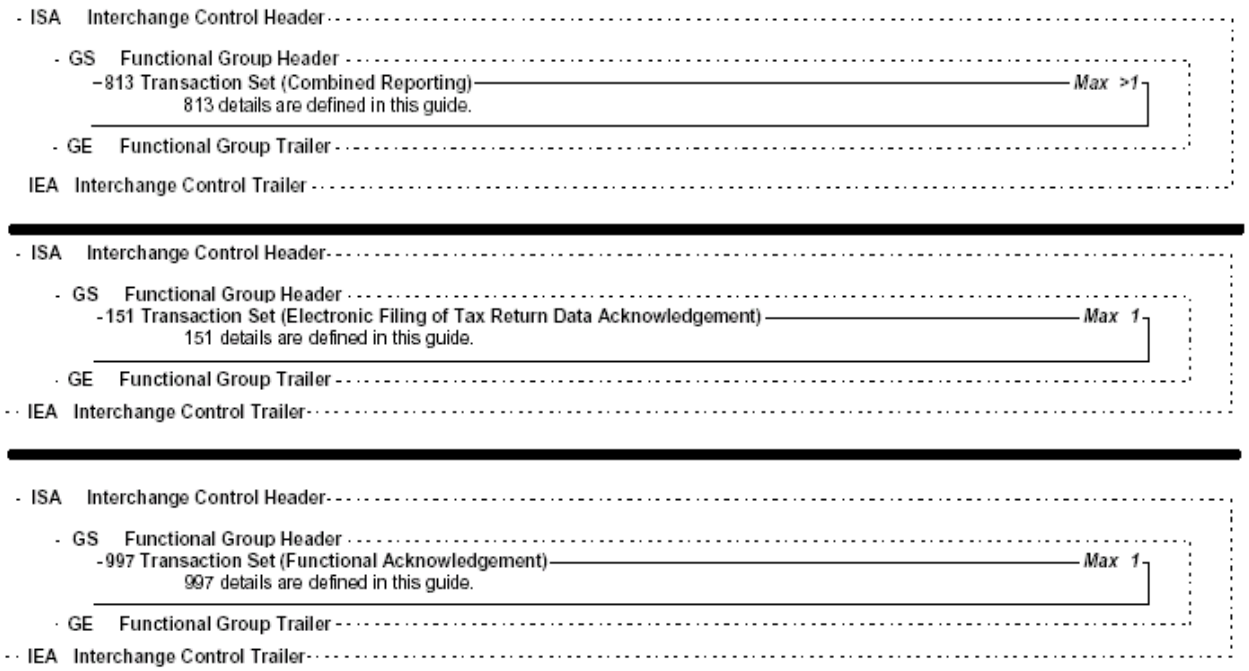
▶*EDI Requirements*

Table 1a – Separator Requirements

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

XII. ISA and GS Envelope Structure

Table 1b – 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 Min.**	**Length Max.**	**Field Description**
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 blank characters followed by one underscore " _" 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 blank characters followed by one underscore " _".
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-813). "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 ~01~040539587 ~170523~0931~|~00403~000000001~0~T~^								
Syntax Notes: None								
IRS Note: It is preferred that an information provider or Approved Excise Third Party transmitter with multiple terminals (reports) submit one LOA containing a list of all their terminals to be included in a single EDI transmission. The sender ID (ISA06) of these transmissions must be the EIN using qualifier "32" in the ISA05. If a terminal is added or deleted, the information provider must submit 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 Facility Control Number (FCN) 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 (EIN, FCN, 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.**	**Length 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. May not contain embedded spaces. 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~20170523~0931~1101~X~004030								
Syntax Notes:	**None**							
IRS Note:	**Application Sender's Code (GS02) may not contain embedded spaces or blanks.**							

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: Only one GS/GE loop permitted per submission.**

Functional Group Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref#**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
GE01	97		M	Number of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE. For *ExSTARS*, this should always be 1.
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: Only one ISA/IEA loop permitted per submission.**

Interchange Segment								**(Required)**
Element ID	**Elem Ref #**	**Sub-Ele Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
IEA01	I16		M	Number of Included Functional Groups	N0	1	5	Count of Functional Groups Within This ISA/IEA. For *ExSTARS*, this should always be 1.
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~1~000000001								
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
1000	PER	General Contact Person
1000	PER	EDI Contact Person

813 – Table 2 – Body

Pos No.	IRS 813 Map	TOR	SCH
0100	TFS	Terminal Operator Report	Beginning of Schedules/Product Group
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
1300	N1		Vessel Official Number
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
1000	PER	General Contact Person
1000	PER	EDI Contact Person

813 – Table 2 – Body

Pos No.	IRS 813 Map	CCR	SCH
0100	TFS	Carrier Report	Beginning of Schedules/Product Group
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
1300	N1		Vessel Official Number
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 Report 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 Report 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 reports with a federal, state, or local taxing authority and which may initiate payments related to the tax report.

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		
Must Use			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		n3

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		n4
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		n5
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	
	1300	N1	Name	O	1		n6
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		n7
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. At least one occurrence of the N1 loop is required in an original filing.
3. This PER segment must be supplied for each N1 loop in the transaction header.
4. This N1 loop reflects names and addresses associated with a particular tax form (TFS).
5. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
6. This N1 loop reflects names and numbers associated with a particular subset of a tax form.
7. 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 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, 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 "X", do not use any spaces or special characters.
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = EIN Federal Employer Identification Number
BTI08	67		X	ID Code	AN	9	18	Taxpayer's EIN
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 Registration Number (no hyphens required)
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. .
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" = Replacement This code should be used when the original submission resulted in "must fix" errors and a complete replacement of the file to correct errors is submitted. This cannot be used when the original file for the filing period resulted in warning messages only. This cannot be used when the original file resulted in a "file rejected" message or when no "fix errors" were generated. n "6S" = Supplemental Use when transmitting new or additional data not included in an initial or modified report. "CO" = Corrected Use when adjusting or correcting original or modified filing. This code should be used in response to the receipt of a 151 Data Acknowledgement that does not contain BTA01=AT (Accepted code).

BTI~T6~050~47~040539587~20170523~ABCD~24~516999988~49~55~48~20178888S~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:
BTI06 Segment – Must Use
BTI07 Segment – Must Use
BTI07 must contain '24' for Federal Employer's Identification Number (EIN).
BTI08 Segment – Must Use
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 report (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications. BTI14 should be used without BTI13. Further clarification of these elements is located below.

Element	Application
BTI13 [Initial Report]	
"00" = Original	**Use "Original" when first attempt to transmit your reportto the IRS.**
BTI14 [Amended Report]	
"CO" = Corrected	**Use "Corrected" when adjusting or correcting original or amended report.**
"6R" = Replacement	**Use "Replacement" when submitting a complete new file to correct outstanding "must fix" errors**
"6S" = Supplemental	**Use "Supplemental" when transmitting new or additional data not included in original or amended report.**

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~194~20170430								
Syntax Notes:	**None**							
IRS Note:	**Must use DTM02**							

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 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.**							

At least one occurrence of the N1 loop is required in an original filing (BTI13 = "00").

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: **Optional**
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	3	3	Country Abbreviation (United States = USA)
N4~Seaport~FL~99999~USA								
Syntax Notes:	**None**							
IRS Note:	**N401, N402, N403, and N404 are required.**							

At least one occurrence of this PER segment is required for each N1 loop in the transaction header.

Segment: **PER** **Administrative Communications Contact**
Position: **1000**
Loop: **N1 Optional**
Level: **Heading**
Usage: **Optional**
Max Use: **2**
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**

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**

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:	**One iteration of this REF segment where REF01 = '55' and REF02 = 'sequence number' is always required. If 2/TFS/0100 TFS01 = 'T2' and the account has no activity then supply a second iteration of the REF segment using 'BE' - Business Activity. If this second iteration of the REF segment is used then the current 2/TFS looping structure is complete.**

No Activity **(Conditional)**
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	Entity Identification Code	ID	2	2	"BE" = Business Activity
REF02	127		X	Name	AN	1	20	"1" = No Activity Use only when there are no receipts or disbursements for all products within a terminal facility for the current filing period.

REF~BE~1

Syntax Notes:	**None.**
IRS Notes:	**One iteration of this REF segment where REF01 = '55' and REF02 = 'sequence number' is always required. 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.**

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**

Total Delivered **(Conditional)**
Tax Information and Amount Segment **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

TIA~5004~~~780000~GA

Syntax Note:	
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. TIA04 and TIA05 are required.**

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 change: Tax Schedule Code, Mode Code, Product Code or any required values for the schedule code as described in Appendix M.

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**

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	9	Code identifying a party or other code Use for schedule processing only. Use the appropriate code from the list below. For one character codes, left justify with a trailing space. **See Mode Code Table, Section II for values**

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: **TFS03, TFS04, TFS05, and TFS06 are required. 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**

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: One iteration of this REF segment where REF01 = '55' and REF02 = 'sequence number' is always required.

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" = EIN

								Use only if 2/N1/0500/N101 = ”CA”
N104	67		X	Identification Code	AN	9	18	Carrier EIN 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” = EIN Use only if 2/N1/0500/N101 = ”CI”
N104	67		X	Identification Code	AN	9	18	Consignor’s EIN 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.** **N103 and N104 are 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 Facility Code Use only if 2/N1/0500/N101 = ”OT”
N104	67		X	Identification Code	AN	9	9	IRS Facility 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" = EIN Use only if 2/N1/0500/N101 = "CA"
N104	67		X	Identification Code	AN	9	18	Carrier EIN 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.
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" = EIN Use only if 2/N1/0500/N101 = "CI"
N104	67		X	Identification Code	AN	9	18	Consignor's EIN 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.
N103 and N104 are 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 Facility Code Use only if 2/N1/0500/N101 = "DT"
N104	67		X	Identification Code	AN	9	9	IRS Facility 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)
Vessel Official Number
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.** **FGS02 and FGS03 are required.**							

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**

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~095~20170405

Syntax Notes: **DTM02 is required.**

IRS Notes: **Required when processing schedule details.**

Segment: **N1** **Name**
Position: **1300**
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**

Shipping Vessel Name
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	"FV" = Vessel Name
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 = "FV", supply Vessel Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"TS" = Transport Shipper Code Use only if 2/N1/0500/N101 = "FV"
N104	67		X	Identification Code	AN	2	9	Vessel Official Number Provide the number identified in 2/N1/0500/N103

N1~FV~ABCD~TS~123456

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 when mode code is 'B ', 'S ', 'EB', 'IB', 'ES', or 'IS'.**
Refer to Appendix J Glossary for definition.
Refer to Appendix D and M for examples and usage guidance.
N102 is required.
N103 and N104 are 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**

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**	**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 and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. 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 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 Disbursements should always be entered as a positive value and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. 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: Only one ST/SE per submission is permitted.**

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. **The SE01 must reflect the accurate count of all segments in the transaction set beginning with the ST and ending with the SE.**
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. **This must be the same value shown in ST02.**

SE~156~1234

Syntax Notes: **None**

IRS Notes: **SE is the last segment of each transaction set.**

End of Transaction Set

XIV. 813 Electronic Filing of Tax Report 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 Report 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 reports with a federal, state, or local taxing authority and which may initiate payments related to the tax report.

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		
Must Use			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		n3

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		n4
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		n5
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	
	1300	N1	Name	O	1		n6
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		n7
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. At least one occurrence of the N1 loop is required in an original filing.
3. This PER segment must be supplied for each N1 loop in the transaction header.
4. This N1 loop reflects names and addresses associated with a particular tax form (TFS).
5. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
6. This N1 loop reflects names and numbers associated with a particular subset of a tax form.
7. 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 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, 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 "X", do not use any spaces or special characters.
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = EIN Federal Employer Identification Number
BTI08	67		X	ID Code	AN	9	18	Taxpayer's EIN
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 Registration Number – no hyphens required
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.
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" = Replacement This code should be used when the original submission resulted in "must fix" errors and a complete replacement of the file to correct errors is submitted. This cannot be used when the original file for the filing period resulted in warning messages only. This cannot be used when the original file resulted in a "file rejected" message or when no "fix errors" were generated. "6S" = Supplemental Use when transmitting new or additional data not included in an initial or modified report. "CO" = Corrected Use when adjusting or correcting original or modified filing. This code should be used in response to the receipt of a 151 Data Acknowledgement that does not contain BTA01=AT (Accepted code).

BTI~T6~050~47~040539587~20170523~ABCD~24~516999988~49~55~48~20178888S~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:
BTI06 Segment – Must Use
BTI07 Segment – Must Use
BTI07 must contain '24' for Federal Employer's Identification Number (EIN
BTI08 Segment – Must Use
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 report (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 Report]	
"00" = Original	**Use "Original" when first attempt to transmit your report to the IRS.**
BTI14 [Amended Report]	
"CO" = Corrected	**Use "Corrected" when adjusting or correcting original or amended report.**
"6R" = Resubmission	**Use "Replacement" when submitting a complete file to correct outstanding "must fix" errors.**
"6S" = Supplemental	**Use "Supplemental" when transmitting new or additional data not included in original or amended report.**

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~194~20170430								
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.**							

At least one occurrence of the N1 loop is required in an original filing (BTI13 = "00").

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	3	3	Country Abbreviation (United States = USA)

N4~Seaport~FL~99999~USA

Syntax Notes: **None**

IRS Note: **N401, N402, N403, and N404 are required.**

At least one occurrence of this PER segment is required for each N1 loop in the transaction header.

Segment: **PER** **Administrative Communications Contact**
Position: **1000**
Loop: **N1** **Optional**
Level: **Heading**
Usage: **Optional**
Max Use: **2**
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 Facility Code
TFS06	67		X	ID Code	AN	9	9	IRS Facility Control Number (FCN)

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**

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~55~000000000000001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**One iteration of this REF segment where REF01 = '55' and REF02 = 'sequence number' is always required.** **If 2/TFS/0100 TFS01 = 'T2' and the account has no activity then supply a second iteration of the REF segment using 'BE' - Business Activity.** **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 are no receipts or disbursements for all products within a terminal facility for the current filing period.
REF~BE~1								
Syntax Notes:	**None.**							
IRS Notes:	**One iteration of this REF segment where REF01 = '55' and REF02 = 'sequence number' is always required.** **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 second 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**	**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~184~20170430								
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 operator 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**	**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 Operator change.
DTM~572~20170420								
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**

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	1	2	"BI" = Beginning Inventory Use only when filing via EDI for the first time (first EDI Filing), first time reporting a product code or when reporting a change of terminal operator 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: **.**	**FGS02 and FGS03 are required.** **Include a Beginning Inventory the first time a report for a product code within a Terminal facility is filed in ExSTARS Version 4030.**							

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**

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	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. 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:	TIA04 and TIA05 are required. 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 Tax Schedule Code 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, 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.

For Terminal Receipts when carrier is a foreign flagged vessel, report the EIN of the Importer of Record for the Carrier EIN element.

For Terminal Disbursements when carrier is a foreign flagged vessel, report the Position Holder EIN for the Carrier EIN element.

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**

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	9	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. **See Mode Codes Table, Section II for values**
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.** **TFS03, TFS04, TFS05 and TFS06 are required.**							

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**

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~55~000000000000061								
Syntax Notes:	**None.**							
IRS Notes:	**One iteration of the REF segment where REF01 = '55' and REF02 = 'sequence number' is always required.**							

For Terminal Receipts (2/TFS/0100/TFS02 = 15A), two (2) iterations of the N1 segment are always required using N101 codes 'CA' and 'DT'. For Terminal Receipts (2/TFS/0100/TFS02 = 15A) of Product Code Exx, Bxx, or Dxx, the Position Holder must be reported using one iteration of the N1 segment using N101 code 'ON'.

For Terminal Receipts when 2/TFS/0100/TFS06 (Mode Code) = 'BA', one (1) iteration of the N1 segment using N101 code "DT' is always required. For Book Adjustment Receipts (Mode Code = 'BA') of Product Code Exx, Bxx, or Dxx, the Position Holder of the blended product in receipt must be reported using one iteration of the N1 segment using N101 code 'ON'.

For Terminal Receipts when 2/TFS/0100/TFS06 = 'CE', two iterations of the N1 segment are required using N1 codes 'CA' 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" = EIN Use only if 2/N1/0500/N101 = "CA"
N104	67		X	Identification Code	AN	9	18	Carrier EIN 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.**
If the Carrier is a Foreign Flagged Vessel, use the Importer of Record EIN in the Carrier EIN element.
Refer to Appendix D and M for examples and usage guidance.
N102 is required. N103 and N104 are 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 Facility Code Use only if 2/N1/0500/N101 = "DT"
N104	67		X	Identification Code	AN	9	9	IRS Facility 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.**
Refer to Appendix D and M for examples and usage guidance.

Position Holder Information **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	"ON" = Position Holder
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 = "ON", 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" = EIN

								Use only if 2/N1/0500/N101 = ”ON” “FI” = Federal Taxpayer 637 Registration Number
N104	67		X	Identification Code	AN	9	18	Position Holder’s EIN 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 (2/TFS/0100/TFS02 = 15A) of Product Code Exx, Bxx, or Dxx, the Position Holder must be reported using one iteration of the N1 segment using N101 code ‘ON’.** **For Book Adjustment Receipts (Mode Code = ‘BA’) of Product Code Exx, Bxx, or Dxx, the Position Holder must be reported using one iteration of the N1 segment using N101 code ‘ON’. Refer to Appendix D and M for examples and usage guidance.** **N102 is required. N103 and N104 are required.**							

For Terminal Disbursements (2/TFS/0100/TFS02 = 15B), three (3) iterations of the N1 segment are always 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’, one (1) iteration of the N1 segment using N101 code “OT’ is always required. For Book Adjustment Disbursements (Mode Code = ‘BA’) of Product Code Exx, Bxx, or Dxx, the Position Holder of the disbursed product code Exx, Bxx, or Dxx must also be reported using one iteration of the N1 segment using N101 code ‘ON’.

For Bulk and Non-Bulk Terminal Disbursements when 2/TFS/0100/TFS06 = ’CE’, ’RS’, or ‘RF’, three (3) iterations of the N1 segment are required, using codes ‘CA’, ‘OT’, and ‘ON’. If summary disbursement is non-bulk, report one additional iteration of the N1 segment using code ‘ST’.

When reporting terminal disbursements using Mode Code ‘CE’, enter terminal operator EIN in the Carrier EIN element.

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 Facility Code Use only if 2/N1/0500/N101 = ”OT”
N104	67		X	Identification Code	AN	9	9	IRS Facility 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.** **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" = EIN Use only if 2/N1/0500/N101 = "CA"
N104	67		X	Identification Code	AN	9	18	Carrier EIN 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.** **Refer to Appendix D and M for examples and usage guidance.** **N102 is required.** **N103 and N104 are 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 = "ON", 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" = EIN Use only if 2/N1/0500/N101 = "CI"
N104	67		X	Identification Code	AN	9	18	Position Holder's EIN 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.** **Refer to Appendix D and M for examples and usage guidance.** **N102 is required.** **N103 and N104 are 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.** **Refer to Appendix D and M for examples and usage guidance.**

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**	**Length 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 = "EC", supply Exchanger Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = EIN Use only if 2/N1/0500/N101 = "EC"
N104	67		X	Identification Code	AN	9	18	Exchanger's EIN 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. Refer to Appendix D and M for examples and usage guidance. N102 is required. N103 and N104 are 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)
Vessel Official Number
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.** **FGS02 and FGS03 are required.**

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**

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~095~20170423								
Syntax Notes:	**DTM02 is required.**							
IRS Notes:	**Required when processing schedule details.**							

Segment: **N1** **Name**
Position: **1300**
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**

Shipping Vessel Name
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	"FV" = Vessel Name
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 = "FV", supply Vessel Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"TS" = Transport Shipper Code Use only if 2/N1/0500/N101 = "FV"
N104	67		X	Identification Code	AN	2	9	Vessel Official Number Provide the number identified in 2/N1/0500/N103
N1~FV~ABCD~TS~123456								
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 when mode code is 'B ', 'S ', 'EB', 'IB', 'ES', or 'IS'.** **Refer to Appendix J Glossary for definition.** **Refer to Appendix D and M for examples and usage guidance.** **N102 is required.** **N103 and N104 are 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**

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**	**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 and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. 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.**							

Inventory								**(Conditional)**
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	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 and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. 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: Only one ST/SE per submission is permitted.**

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. **The SE01 must reflect the accurate count of all segments in the transaction set beginning with the ST and ending with the SE.**
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. **This must be the same value shown in ST02.**

SE~156~1234

Syntax Notes: **None**

IRS Notes: **SE is the last segment of each transaction set.**

End of Transaction Set

XV. 813 Electronic Filing of Tax Report 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 reports with a federal, state, or local taxing authority and which may initiate payments related to the tax report.

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
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	
	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 numbers 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 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 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, 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" = EIN Federal Employer Identification Number
BTI08	67		X	ID Code	AN	9	18	Code identifying a party If BTI07 = '24' use Taxpayer's EIN
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 Registration Number – no hyphens required
BTI13 is not used on corrected and amended report 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" = Replacement This code should be used when the original submission resulted in "must fix" errors and a complete replacement of the file to correct errors is submitted. This cannot be used when the original file for the filing period resulted in warning messages only. This cannot be used when the original file resulted in a "file rejected" message or when no "fix errors" were generated. "6S" = Supplemental Use when transmitting new or additional data not included in an initial or modified report. "CO" = Corrected Use when adjusting or correcting original or modified filing. This code should be used in response to the receipt of a 151 Data Acknowledgement that does not contain BTA01=AT (Accepted code).

BTI~T6~050~47~040539587~20170523~ABCD~24~516999988~~~48~20178888S~~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:
BTI06 Segment – Must Use
BTI07 Segment – Must Use
BTI07 must contain '24'for Federal Employer's Identification Number (EIN).
BTI08 Segment – Must Use
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 report (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 Report]	
"CO" = Corrected	**Use "Corrected" when adjusting or correcting original or amended return.**
"6R" = Replacement	**Use "Replacement" when submitting a complete new file to correct outstanding "must fix" errors.**
"6S" = Supplemental	**Use "Supplemental" when transmitting new or additional data not included in original or amended report.**

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~194~20170430

Syntax Notes: **None**

IRS Note: **Must use DTM02**

For corrected and supplemental report transactions (BTI14 = 'CO' or '6S') 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 report 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 optional.**							
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, replacement and supplemental report transactions (BTI14 = 'CO', '6R' or '6S').

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 the Transaction Set Control Number (ST02) of the original, supplemental or replacement file containing the errors to be resolved.
REF02	127		X	Reference Identification	AN	4	9	Control Number Provide appropriate control number referenced by code in REF01. This should be the control number from the filing with must fix errors for the period. **Use a different value than this REF02 value in the Transaction Set Control Number (ST02) of the correction, supplemental, or replacement file.**
REF~FJ~1234								
Syntax Notes:	**None**							
IRS Notes:	**This segment must be used whenever a BTI14 = CO or 6R. Must use REF01.** **REF02 is always required. The value REF02 is the ST02 element of the original file or the replacement file that generated the errors that are being corrected**							

Use this N1 segment when submitting any supplemental, correction or replacement transaction, (BTI14 = "6S", "CO" or "6R") and especially when 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. This segment must be used whenever BTI14 = "CO", "6R", or "6S".**

Do not use this N2 segment (1/N2/0600) in corrected report 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 report 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 report 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	3	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 report 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 report 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 information on the CCR (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**

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**

This REF segment (2/REF/0200/REF01 = 55) must be used in corrected report 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 code: 00001 Record corrected
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 report 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**	**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 are no receipts or disbursements for all products within a terminal facility for 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 report 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. 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 report 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

Total Delivered **(Conditional)**
Tax Information and Amount Segment **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
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

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	9	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. **See Mode Codes table Section II for values**
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:	**TFS03, TFS04, TFS05, and TFS06 are required.**							

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**

This REF segment (2/REF/0200/REF01 = 55) must be used in corrected report 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	1	5	Error Response Code Use only when responding to errors. Use the following code: 00001 Record corrected
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 report 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" = EIN Use only if 2/N1/0500/N101 = "CA"
N104	67		X	Identification Code	AN	9	18	Carrier EIN 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. N103 and N104 are required.**							

Do not use this N1 segment (2/N1/0500) in corrected report 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	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" = EIN Use only if 2/N1/0500/N101 = "CI"
N104	67		X	Identification Code	AN	9	18	Consignor's EIN 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. N103 and N104 are required.**							

Do not use this N1 segment (2/N1/0500) in corrected report 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	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 Facility Code Use only if 2/N1/0500/N101 = "OT"
N104	67		X	Identification Code	AN	9	9	IRS Facility 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 report 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 Facility Code Use only if 2/N1/0500/N101 = "DT"
N104	67		X	Identification Code	AN	9	9	IRS Facility 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: **FGS02 and FGS03 are required.**

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**

This REF segment (2/REF/1100/REF01 = 55) must be used in corrected report 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	1	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 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 report 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~095~20170423

Syntax Notes:	**DTM02 is required.**
IRS Note:	**None**

Do not use this N1 segment (2/N1/1300) in corrected report transactions (BTI14 = 'CO') unless submitting corrections to this segment.

Segment: **N1** **Name**
Position: **1300**
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**

Shipping Vessel Name **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	"FV" = Vessel Name
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 = "FV", supply Vessel Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"TS" = Transport Shipper Code Use only if 2/N1/0500/N101 = "FV"
N104	67		X	Identification Code	AN	2	9	Vessel Official Number Provide the number identified in 2/N1/0500/N103
N1~FV~ABCD~TS~123456								
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 when mode code is 'B ', 'S ', 'EB', 'IB', 'ES', or 'IS'.** **Refer to Appendix J Glossary for definition.** **Refer to Appendix D and M for examples and usage guidance.** **N102 is required.** **N103 and N104 are required.**							

Do not use this TIA segment (2/TIA/1800) in corrected report 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**

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 and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. 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:	**If TIA05 is present, then TIA04 is required.**
IRS Note:	**TIA04 is required.** **TIA05 is required.**

Usage Note: **In a correction transaction (BTI1 CO), this TIA segment should only be submitted when making a change to a gallon amount. The correction to the gallon amount is an adjustment to the amount submitted, and does not overlay previously submitted quantities. Use of this segment in a normal correction file is rare.**

Inventory **(Optional)**
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	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 and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. Changes to Receipts and Deliveries 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:	**If TIA05 is present, then TIA04 is required.**
IRS Note:	**TIA04 is required.** **TIA05 is required.**

Usage Note: **In a correction transaction (BTI14 = CO), this TIA segment should only be submitted when making a change to a gallon amount. The correction to the gallon amount is an adjustment to the amount submitted, and does not overlay previously submitted quantities. Use of this segment in a normal correction file is rare.**

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 report 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 Facility Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (FCN)

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**

This REF segment (2/REF/0200/REF01 = 55) must be used in corrected report 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	1	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected
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 report 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**	**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 are no receipts or disbursements for all products within a terminal facility for 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 report 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 **Date/Time Reference Segment**							**(Conditional)** **Pos. No. 0300**
Element	**Elem**	**Sub-Ele**	**Field**	**Field Name**	**Field**	**Length**	**Field**

ID	Ref #	Ref #	Status		Type	Min	Max	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~184~20170430								
Syntax Notes:	**DTM02 is required.**							
IRS Note:								

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**	**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 Operator change.
DTM~572~20170420								
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**

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	1	2	"BI" = Beginning Inventory Use only when filing via EDI for the first time (first EDI Filing) the first time reporting a product code or when reporting a change of terminal operator 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:	**FGS02 and FGS03 are required.**							

This REF segment (2/REF/1100/REF01 = 55) must be used in corrected report 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	1	5	Error Response Code Used when responding to an error. Use one of the following codes: 00001 Record corrected
REF~55~000000000000000002~00001								
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 report 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**

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. Gallons should never be entered as a fraction or decimal. 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: **If TIA05 is present, then TIA04 is required.**

IRS Note: **Physical Inventory is the only value passed. All other information is derivable from schedules.**
TIA04 is required. TIA05 is required.

Usage Note: **In a correction transaction (BTI14 = CO), this TIA segment should only be submitted when making a change to a gallon amount. The correction to the gallon amount is an adjustment to the amount submitted, and does not overlay previously submitted quantities. Use of this segment in a normal correction file is rare.**

End of FGS loop
End of TFS loop (TOR Tax Form Code / TFS01 = T2 loop)
If the corrections submitted in the corrected report 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 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

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. **See Mode Codes Table Section II for values**

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: **TFS03, TFS04, TFS05 and TFS06 are required.**

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

This REF segment (2/REF/0200/REF01 = 55) must be used in corrected report 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/1100 REF01 = '55' then provide the unique filer assigned sequence number that was included in the TS-151

REF03	352		X	Description	AN	1	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected
REF~55~000000000000061~00001								
Syntax Notes:	**At least one of REF02 or REF03 is required.**							
IRS Notes:	**One iteration of this REF segment where REF01 = '55' and REF02 = 'sequence number' is always required.** **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 report 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" = EIN Use only if 2/N1/0500/N101 = "CA"
N104	67		X	Identification Code	AN	9	18	Carrier EIN 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. N103 and N104 are required.**							

Do not use this N1 segment (2/N1/0500) in corrected report 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 report 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**	**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" = EIN Use only if 2/N1/0500/N101 = "CI"
N104	67		X	Identification Code	AN	9	18	Position Holder's EIN 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. N103 and N104 are required.**							

Do not use this N1 segment (2/N1/0500) in corrected report 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**	**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 Facility 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 report 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**	**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:	**None**							

Do not use this N1 segment (2/N1/0500) in corrected report 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**	**Length 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" = EIN Use only if 2/N1/0500/N101 = "EC"
N104	67		X	Identification Code	AN	9	18	Exchanger's EIN 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**

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	1	5	Error Response Code Use only when responding to errors. Use the following codes: 00001 Record corrected 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 report 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~095~20170423								
Syntax Notes:	**DTM02 is required.**							
IRS Note:	**none**							

Do not use this N1 segment (2/N1/1300) in corrected report transactions (BTI14 = 'CO') unless submitting corrections to this segment.

Segment: **N1** **Name**
Position: **1300**
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**

Shipping Vessel Name **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	"FV" = Vessel Name
N102	93		X	Name	AN	1	35	Free Form Name If 2/N1/0500/N101 = "FV", supply Vessel Name Control (First 4 positions of entity identified in N101 business name)
N103	66		X	Identification Code Qualifier	ID	2	2	"TS" = Transport Shipper Code Use only if 2/N1/0500/N101 = "FV"
N104	67		X	Identification Code	AN	2	9	Vessel Official Number Provide the number identified in 2/N1/0500/N103
N1~FV~ABCD~TS~123456								
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 when mode code is 'B ', 'S ', 'EB', 'IB', 'ES', or 'IS'.** **Refer to Appendix J Glossary for definition.** **Refer to Appendix D and M for examples and usage guidance.** **N102 is required.** **N103 and N104 are required.**							

Do not use this TIA segment (2/TIA/1800) in corrected report 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**

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 and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. 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**
Usage Note: **In a correction transaction (BTI14 = CO), this TIA segment should only be submitted when making a change to a gallon amount. The correction to the gallon amount is an adjustment to the amount submitted, and does not overlay previously submitted quantities. Use of this segment in a normal correction file is rare.**

Do not use this TIA segment (2/N1/1800) in corrected report 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 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 Disbursements should always be entered as a positive value and never as a fraction or decimal. Receipt or disbursement amounts should never be zero. 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**							
Usage Note:	**In a correction transaction (BTI14 = CO), this TIA segment should only be submitted when making a change to a gallon amount. The correction to the gallon amount is an adjustment to the amount submitted, and does not overlay previously submitted quantities. Use of this segment in a normal correction file is rare.**							

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: Only one ST/SE per submission is permitted,**

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. **The SE01 must reflect the accurate count of all segments in the transaction set beginning with the ST and ending with the SE.**
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. **This must be the same value shown in ST02.**
SE~156~1234								
Syntax Notes:	**None**							
IRS Note:	**SE is the last segment of each transaction set.**							

End of Transaction Set

►*Electronic Filing Example*

Table 2 – 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 ~171231~0931~|~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 EIN plus 6 spaces "757654321 " 01 (zero one) = the qualifier for the IRS's Dun and Bradstreet DUN's Number plus 6 spaces "040539587 ", "171231" or 31 Dec.,2017 = 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 = Sub-element separator
GS~TF~INTERNALROUTING~ 040539587050~20171231~0931~ 1101~X~004030\	GS = the Functional Group Header segment, TF = the Functional Group code for the 813 transaction set "Electronic Filing of Tax Report 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 to 15 character field that identifies the sender. "040539587050" = IRS – Excise Motor Fuels Section, "20171231" or 31 Dec. 2017 = 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 Report Data, "1234" = the Transaction Set Control Number (SE02 contains the same number as in ST02) "0200" = Version 2, release 00

Table 2 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
BTI~T6~050~47~040539587~ 20171231~ABCT~24~ 757654321~~~48~20178888S~00\	BTI = the Beginning Tax Information segment, "T6" = Information or Tax Filing, "050" = All Fuels Tax Filing "47" = Tax Authority, "040539587" = IRS Headquarters DUNS number, "20171231" or 31 Dec. 2017 = 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 EIN "757654321", "48" = the qualifier for the Information Provider 637 Registration Number "20178888S" (no hyphens required), "00" = Original filing reported in BTI13 (Amended reports would be identified in BTI14 using one of the appropriate codes) Note: BTI13 and BTI14 are mutually exclusive. If a BTI13 "00" was submitted and no 997 was received within 48 hours, submit a BTI13 "00" again. Leave BTI14 blank.
DTM~194~20171130\	DTM = the Date Time segment, "194" = the qualifier for the period end date "20171130" or 30 Nov., 2017
TIA~5001~~~1200000~GA\	TIA = the Tax Information and Amount segment, "5001" = the qualifier for total number of net gallons "1200000", "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

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 (FCN) "T59FL1111"

Table 2 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
REF~55~000001234\	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~184~20171130\	DTM = the Date Time segment, "184" = the qualifier for ending inventory date, "20171130" or 30 Nov. 2017 = 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~55~000001236\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "000001236".
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~5002~~~2300~GA\	TIA = the Tax Information and Amount segment "5002" = the qualifier for net amount "2300" "GA" = the qualifier that identifies TIA04 as gallons.
Beginning of Terminal Receipt	
TFS~T3~15A~PG~065~94~B \	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 "B "
REF~55~100001237\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "10001237".
N1~DT~~TC~T59FL1111\	N1 = the Name Information segment, "DT" = the qualifier for the Destination Terminal, "TC" = the qualifier for the IRS FCN "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 EIN "377234567"
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~095~20171103\	DTM = the Date Time segment, "095" = the qualifier for the Shipping document date "20171103" or 3 Nov. 2017

Table 2 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
N1~FV~ABCD~TS~123456\	N1 = the Name Information segment, "FV" = Vessel Number, "ABCD" = Name control of the Vessel, "TS" = Transportation Shipper qualifier for IMO or USCG number "123456":
TIA~5005~~~1200000~GA\	TIA = the Tax Information and Amount segment, "5005" = the qualifier for Net Gallons "1200000", Gallon Amount (in whole numbers; no decimals or fractions). "GA" = the qualifier for gallons
TIA~5006~~~1200000~GA\	TIA = the Tax Information and Amount segment, "5006" = the qualifier for Gross Gallons "1200000" = Gallon amount, (in whole numbers; no decimals or fractions). "GA" = the qualifier for gallons
End of Terminal Receipt	

Beginning of Carrier Report

TFS~T2~CCR\	TFS = the Tax Form Segment. "T2" = the qualifier for the Tax Form "CCR"
REF~55~100001236\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "100001236".
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~5004~~~1200000~GA\	TIA = the Tax Information and Amount segment, "5004" = the total number of net gallons carried. Indicator code "1200000", "GA" = the qualifier for gallons Note: This segment is not used if there is no Carrier activity to be reported.
End of Carrier Summary	

Beginning of Carrier Delivery

TFS~T3~14E~PG~065~94~B \	TFS = the Tax Form Segment, "T3" = the qualifier for tax schedule "14E" (delivery) Note: May also be "14D" (for receipt) "PG" = the qualifier for product code "065", "94" = the qualifier for the transaction type code "B ".
REF~55~200001240\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "20001240".
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 EIN "377234567"
N1~CI~OWNR~24~544222666\	N1 = the Name Information Segment, "CI" = the qualifier for the Consignor "OWNR" = the Name Control of the Consignor, "24" = the qualifier for the EIN "544222666"
N1~DT~~TC~T59FL1111\	N1 = the Name Information segment, "DT" = the qualifier for the Destination Terminal, "TC" = the qualifier for the IRS FCN "T59FL1111"
FGS~D~BM~12345\	FGS = the Form Group Segment, "D" = the qualifier for schedule of detail, "BM" = the qualifier for Shipping document "12345"
REF~55~200001241\	REF = the Reference Segment, "55" = the qualifier for the Sequence Number "200001241"
DTM~095~20171103\	DTM = the Date Time segment, "095" = the qualifier for the Shipping document date "20171103" or 3 Nov., 2017

Table 2 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4030)

EDI Transmission Data	Explanation
N1~FV~ABCD~TS~123456\	N1 = the Name Information segment, "FV" = Vessel Number, "ABCD" = Name control of the Vessel, "TS" = Transportation Shipper qualifier for IMO or USCG number "123456":
TIA~5005~~~1200000~GA\	TIA = the Tax Information and Amount segment, "5005" = the qualifier for Net Gallons "1200000", Gallon Amount (in whole numbers; no decimals or fractions). "GA" = the qualifier for gallons
TIA~5006~~~1200000~GA\	TIA = the Tax Information and Amount segment, "5006" = the qualifier for Gross Gallons "1200000" = Gallon amount, (in whole numbers; no decimals or fractions). "GA" = the qualifier for gallons
End of Carrier Delivery	

SE~43~1234\	SE = the Transaction Set End segment, "43" = 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
End of Report	

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~997~0014~0200

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 (GS08) 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 Reportn Data 151 – Electronic filing of Tax Report Data Acknowledgement
AK202	329		M/Z	Transaction Set Control Number	AN	4	9	Transaction set control number found in the ST segment (ST02) 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~N1~124~~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 ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min	Length Max	Field 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.
AK4~AK4~2~~2\								
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**

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	**Elem**	**Sub-Ele**	**Field**	**Field Name**	**Field**	**Length**		**Field**
ID	**Ref #**	**Ref #**	**Status**		**Type**	**Min**	**Max**	**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 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 10 = Requested Service (authentication or encryption)" not available. 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", 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	Length Max	Field Description
AK901	715		M	Functional Group Acknowledgement Code	ID	1	1	A = Accepted 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 12 = Requested Service (authentication or encryption)" not available. 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)**

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: Only one ST/SE per submission is permitted.**

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**	**Length Max**	**Field Description**
SE01	96	96	M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator) The SE01 needs to reflect the accurate count of all segments in the transmission including the ST and SE.
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 Report(s)*

The TS-997 ACK (Acknowledgment) file is created every time an Information Provider or Approved Excise Third Party Transmitter submission is successfully transmitted and should be retained by the Information Provider as evidence that the information report(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, resend the original file with BTI13 equal to (00).

This TS-997 notifies the Electronic Participant that their electronic report was received and accepted 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 report. These ANSI structure or layout errors are called syntax errors. Syntax errors are errors that 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 and correct it within 15 calendar days after the due date of the report, including extensions.

The IRS will send a TS-997 back to the Information Provider or Approved Excise Third Party Transmitter for each EDI file received. If the EDI file is rejected, the Information Provider or Approved Excise Third Party 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 an acknowledgement for one 813 received in one ISA/GS envelope. This 997 also indicates that the original submission was accepted with a code of "A", indicating that there were no errors found in the syntax of the 813 file.

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

```
 1 - ISA~00~          _~00~          _~01~040539587      ~32~123456789      ~170913
     ~1512~|~00403~000000001~0~P~^\
 2 - GS~FA~040539587050~MarkSmith~20170913~150010~1001~X~004030\
 3 - ST~997~0014\

 4 - AK1~TF~1001\
 5 - AK2~813~000000124\
 6 - AK5~A\
 7 - AK9~A~1~1~1\
 8 - SE~6~0014\
 9 - GE~1~1001\
10 - IEA~1~000000001\
```

XVII. 151 Segment Structure

▶*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 Report 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 Report 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 report filed using the Electronic Filing of Tax Report 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 report 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 Min**	**Length Max**	**Field Description**
ST01	143		M	Transaction Set Code	ID	3	3	Code uniquely identifying a Transaction Set. 151 Electronic Filing of Tax Report 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.
BTA02	373		O	Date	DT	8	8	Date expressed as CCYYMMDD. Effective date of the acknowledgment

BTA~AD~20171215

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 **Begin Tax Information Segment**								**(Required)** **Pos. No. 0300**
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	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 = All Fuel Tax Filings
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
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 (EIN).
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 reports (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.
BTI14	640		O	Transaction Type Code	ID	2	2	Corrected or Amended Filing Options: "6R" = Resubmission "6S" = Supplemental "CO" = Corrected
BTI~T6~050~47~040539587~20171215~ABCT~24~757654321~48~20178888S~~~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:				**BTI06 Segment – Must Use** **BTI07 Segment – Must Use** **BTI07 must contain '24' for Federal Employer's Identification Number (EIN** **BTI08 Segment – Must Use** **At least one of BTI13 or BTI14 is required.** **Only one of BTI13 or BTI14 may be present.**				

Segment: **DTM** **Date/Time Reference**
Position: **0350**
Loop:
Level: **Heading**
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**

Information Filing Period **(Required)**
Date/Time Reference Segment **Pos. No. 0350**

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 Date

DTM~194~20171130

Syntax Notes: **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. The Transaction Set Control Number (ST02) of the correction, supplemental, or replacement file that created the must fix errors.

REF~FJ~0015

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 FCN

TFS~T2~TOR~~TC~T55MO1234

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 **(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	20	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	20	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 FCN

TFS~T3~15B~PG~141~TC~T55MO1234

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 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 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 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~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: Only one ST/SE per submission is permitted.**

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 Min	Length Max	Field Description
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. **This must be the same value shown in ST02.**
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 report. These reports 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 reports is the TS-813 Transaction Set (Electronic Filing of Tax Report 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 Report Data Acknowledgment. The TS-151 ACK file is created each time an Electronic Participant receives a TS-997 indicating that their electronic report was received and accepted. 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.

This acknowledgement will contain at least one informational message, indicating how many errors were found in the filing and must be resolved, or if there are no errors present and the month's filing is complete. This informational message is intended to simplify the filer's understanding of outstanding errors that must be resolved.

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 report."

Table 3 – 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			
2037	ID Code	BTI12			
Date Errors:					
4007	Date	DTM02			
Transaction Error:					
9999	Out of Balance				
5001	Invalid ST/SE				

Table 4 – 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 5 – 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.
109	The field contains a value different from ISA13.
111	The N1 segment for Vessel Official number must be present.
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 non-bulk disbursement reported by the operator then the net gallons value is required.
128	If the transaction is a non-bulk 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 6 – 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 report.
2	Correction Error – Error must be corrected and resubmitted prior to next month's filing. File is accepted as a filed report.
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 report.
4	Informational Message: An information only message is provided.

Table 7 – PBI04 Segment Description Error Codes

PBI04 Error Code	**Segment Description**
00000	Information Message
E0000	Taxpayer EIN
E0001	Transaction Set Control Number
E0002	Total Net Gallons Reported in Information Report
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 Operator Date
E0030	Carrier EIN for non-bulk terminal disbursements – may be required by states
E0031	Exchange Party
E0032	Vessel Official Number
E0050	ST/SE Control Numbers

Table 8 – 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 9 – 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 Report(s)*

The 151 Electronic Filing of Tax Report Data Acknowledgment notifies the Information Provider or Approved Excise Third Party Transmitter that the data within the EDI file were accepted or rejected. The IRS translator creates the 151 ACK when the application processes a report. This ACK is designed to pass back through the Information Provider/Transmitter's translator to notify the Information Provider or Approved Excise Third Party Transmitter what is wrong with the data in the information report. The IRS will send a 151 ACK back to the Information Provider or Approved Excise Third Party Transmitter for each EDI file received. If the reportn or data are rejected, the Information Provider or Approved Excise Third Party 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~ ~01~040539587~32~123456789~170913 ~1512~|~00403~000000001~0~P~^\ (**ISA02** and **ISA04** elements consist of 10 spaces)
2 - GS~FA~040539587050~INTERNALROUTING~20170913~1510~1001~X~004030\
3 - ST~151~0099\
4 - BTA~AD~20000315\
5 - BTI~T6~050~47~040539587~20170913~ABCT~24~757654321~49~20178888S~00\
6 - DTM~194~20170831\
7 - REF~FJ~3315\
8 - QTY~86~4\
9 - PBI~400702~NA~1014~00000~~There are 4 open errors that MUST be fixed before filing the next period.\ (Informational message explaining number of "must fix" errors)
10 - TFS~T3~15A~PG~065~TC~T59FL1111\
11 - REF~55~10011
12 - 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)
13 - TFS~T3~15A~PG~161~TC~T59FL1111\
14 - REF~55~10011
15 - FGS~D~BM~12346\
16 - REF~55~10016\
17 - 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)
18 - TFS ~T3~15A~PG~167~TC~T59FL1111\
19 - REF ~55~10017\
20 - PBI~202701~CO~1012~E0019~~591234567\ (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 ~~ **591234567**)
21 - 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**)
22 - SE~ 20~0099\
23 - GE~ 1~1001\
24 - IEA~ 1~000000001\

Appendix A –

Product Codes

Product Codes

Fuel products and blend stocks found in IRS-Approved Terminals

Additive – Miscellaneous	090
Alcohol:	
Ethanol Mixture (select % Ethanol – E75 is 75% ethanol 25% gasoline - 00 = E100)	E00 - E99
Methanol Mixture (select % Methanol – M85 is 85% methanol 15% gasoline- 00 = M100)	M00 - M99
Aviation Gasoline	125
Benzene	248
Biodiesel	
Biodiesel Mixture (select % of Biodiesel - 00 = B100, B99 = 99% Blended 1% Diesel)	B00 - B99[1]
Dyed Biodiesel Mixture (select % of Dyed Biodiesel - 00 = D100, D99 = 99% Blended 1% Dyed Diesel)	D00 - D99
Blending Components:	
Blending Components Other	122[2]
Butane, Including Butane Propane Mix	055
CBOB	301
ETBE	249
MTBE	093
Napthas	126
Pentanes, Including Isopentane	059
Raffinates	223
RBOB	302
TAME	121
Toluene	199
Transmix	100
Xylene	076
Butylene	198
CBOB	301
Compressed Natural Gas	224
Diesel Fuel Undyed:	
Diesel Fuel #1 Low Sulfur Undyed	161
Diesel Fuel #2 Low Sulfur Undyed	167
Fuel Oil #1 Undyed	150
Diesel Fuel #4 Undyed	154
Diesel Fuel High Sulfur #1 Undyed	282
Diesel Fuel High Sulfur #2 Undyed	283
Diesel Fuel Dyed:	
Diesel Fuel High Sulfur Dyed	226

[1] Regulatory 1 gallon diesel in 1000 gallons Biodiesel mixture (a mixture of 99.9%) by convention should use the B99 product code. See appendix M for optional reporting of biodiesel/dyed biodiesel blends up to 5%.

[2] Blending Components Other does **not** include product codes: 155, 249, 093, 076, 126, 059, 223, 121, 199, or 100.

Diesel Fuel Low Sulfur Dyed 227
Diesel Fuel #1 Dyed 231
Diesel Fuel #4 Dyed 153
Ethane 052
Ethylene 196
Gasoline 065
Isobutane 058
Kerosene Undyed:
Kerosene Low Sulfur Undyed 145
Kerosene High Sulfur Undyed 147
Kerosene Dyed:
Kerosene Low Sulfur Dyed 073
Kerosene High Sulfur 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
Natural Gasoline 061
Propane 054
Propylene 075

Undefined (Other) Product ..... 092[2]
Crude (any) ..... 001[3]
Condensate (not Crude) ..... 049[3]
Asphalt ..... 188[3]
Food ..... 960[3]
Soy Oil ..... 285[3]
Waste Oil 091

[2] Undefined (Other) 092 does **not** include product codes: 001, 049, 188 or 960.
[3] These codes are not intended to expand reporting to these categories, in general. However, if these products go into or out of an "approved terminal" - FCN facility, they must be reported to allow full accountability of liquids at an "approved terminal". Product codes 001, 049, 092, 188 and 960 may be reported in summary or detail for the reporting period.

Appendix B –

Tax Information, Amount Codes, and Mode Codes

ExSTARS TIA Codes

5001	Total Net Reported
5002	Net Physical Inventory
5004	Total Net Transported
5005	Net
5006	Gross

ExSTARS Mode Codes

J Truck (Non-bulk)	B Barge (Bulk)	IJ – import by truck	IR – import by rail
R Rail (Non-bulk)	PL Pipeline (Bulk)	IB – import by barge	IS– import by ship
BA Product reclassifications	CE Summary	IP– import by pipeline	EJ – export by truck
RS removal for end-use or consumption.	S Ship (great lake or ocean) (Bulk)	EB – export by barge	ER – export by rail
AH removal by Airport Hydrant system. See AH- information in Appendix L.	AJ removal by Airport Truck refueler. See AJ- information in Appendix L.	RR removal by locomotive refueling system. See RR- information in Appendix L.	RF – removal from a FCN into refueling vessels.
		EP– export by pipeline	ES– export by ship

Appendix C –

See latest version of IRS Publication 1220 – Exhibit 1 – Name Control

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 reports and the information contained in these reports. 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 reports, instead of filing each separately.

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 sub-element 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 **Interchange Sender ID. This value may be different than '32', for example use 'ZZ' when using a FCN as the Interchange Sender ID*****

ISA06 is your **Interchange Sender ID; this is 15 characters in length and is usually your** company EIN without the dash plus 6 spaces **or another 15 character string as specified in your LOA**

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 or Approved Excise Third Party 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 ~171231~0931~|~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 Report Data (813)". The IRS is using theTS-813 to transmit Information Report 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 or Approved Excise Third Party 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 or Approved Excise Third Party 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~040539587050~20171231~0931~1101~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 3 elements, the first two of which are 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 Report Data (813)". The IRS is using the 813 to transmit Information Report 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 or Approved Excise Third Party 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 report. The header section covers the general information about the Information Provider (name, address, EIN, 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 or Appendix C;

BTI07 is 24 for EIN. Elements BTI07 and BTI08 are paired to one another. BTI07 defines BTI08. Both segments are required;

BTI08 is your company EIN without the dashes;

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 should be only one value. Use 00 (zero zero) for Original file. Use Original when first attempting to transmit your return to the IRS. If a 997 Functional Acknowledgement is not received within 2 business days, resubmit the file using BTI13 = "00". You may also use the BTI13 = "00" in response to any 151 Acknowledgment that identifies the original file as "FILE REJECTED – Out of Balance. If BTI13 is used, BTI14 cannot be used;

BTI14 can be one of three values. The first value is 6R for Replacement. This code should be used when the original submission resulted in "must fix" errors and a complete replacement of the file to correct errors is submitted. This cannot be used when the original file for the filing period resulted in warning messages only. This cannot be used when the original file resulted in a "file rejected" message or when no "fix errors" were generated. The second value is 6S for Supplemental. Use when transmitting new or additional data not included in an initial or modified report. 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 " must fix" errors in a 151 Functional Acknowledgment from the submission of an Original or Replacement file. BTI14 should be used when the taxpayer transmits modifications to their initial report. 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 BTI13 is used:
BTI~T6~050~47~040539587~20171231~ABCT~24~757654321~~~48~20178888S~00\

Example of BTI Segment where company is a petroleum carrier only and element BTI14 is used:
BTI~T6~050~47~040539587~20171231~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~194~20171130\

TIA Segment – The Tax Information and Amount (TIA) is a required segment for original replacement or supplemental filing but should not be provided in a correction. 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, product reclassifications, gains and losses and ending inventory. See example below to see how 10 different reported product amounts are added to equal 7,940,294 net gallons.

Note: The first time a product code is filed, Beginning Inventory for that product code must be submitted and should be included in the Total Net Reported figure.

		Product reclassifications – Terminal Receipts	8,000
End Inventory	3,500,000		
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 – This Reference Segment (REF) is a required segment when submitting 151 error corrections, replacement files, or supplementals. This segment must be used when BTI14 is used. This REF segment has 3 elements. It is used to help the IRS identify the file being updated. 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; (i.e. the ST02 element of the original or replacement file that is being corrected or replaced). **This must not be the same number as the Transaction Set Control Number (ST02) of the correction, supplemental, or replacement file.**

Example of REF Segment:

REF~FJ~5678\

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 report. 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) should be provided for all original, replacement and supplemental filings. This N3 has 2 elements. The information contained in this segment is street address or PO Box number for the company filing the report. 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) should be provided for all original, replacement and supplemental filings, and when 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 report. 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 report. 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 (continued)

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 theTS-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 (FCN) ***

TFS06 is the IRS FCN ***

Example of TFS Segment:
TFS~T2~TOR~~~TC~T59FL1111\

REF Segment – The 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\

Example of REF Segment used when correcting an error in the TFS loop:
REF~55~000000000001001~00001

Segment Discussion (continued)

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. No activity means that there were no receipts or disbursements for all products at the terminal facility. 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. Do not use any other value in this data element.

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 report 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~184~20171130\

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\

Segment Discussion (continued)

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\

Note: Gallon amounts should never be reported as fractions or decimal amounts.

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 report. 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 first 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\

Segment Discussion (continued)

REF Segment – This second 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. Do not use any other value in this data element.

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\

Note: Gallon amounts should never be reported as fractions or decimal amounts.

Segment Discussion (continued)

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; Position Holder, 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.

TFS05 is 94 for transaction type mode code;

TFS06 is 2 characters in length. Use trailing space following codes J, B, R and S. See table below for transaction type mode codes.

Mode Codes

J Truck (Non-bulk)	B Barge (Bulk)	IJ – import by truck	IR – import by rail
R Rail (Non-bulk)	PL Pipeline (Bulk)	IB – import by barge	IS– import by ship
BA Product reclassifications	CE Summary	IP– import by pipeline	EJ – export by truck
RS removal for end-use or consumption.	S Ship (great lake or ocean) (Bulk)	EB – export by barge	ER – export by rail
AH removal by Airport Hydrant system. See AH-information in Appendix L.	AJ removal by Airport Truck refueler. See AJ-information in Appendix L.	RR removal by locomotive refueling system. See RR-information in Appendix L.	RF – removal from a FCN into refueling vessels.
		EP– export by pipeline	ES– export by ship

Example of TFS Segment:

TFS~T3~15B~PG~065~94~J \

Segment Discussion (continued)

REF Segment – The 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\

N1 Segment (example 1) – This is a required segment when processing schedule details. For Terminal Operator Receipts (15A), two iterations are required, using N1 codes CA (carrier), and DT (destination terminal).

For Terminal Receipts of Product Codes Exx, Bxx, or Dxx, the Position Holder must also be reported using one iteration of the N1 segment using N101 code 'ON'.

For Book Adjustment Receipts (Mode Code = 'BA') of Product Code Exx, Bxx, or Dxx, the Position Holder of the blended product in receipt must be reported using one iteration of the N1 segment using N101 code 'ON'.

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).

For Book Adjustment Disbursements (Mode Code = 'BA') of Product Code Exx, Bxx, or Dxx, the Position Holder of the disbursed product code Exx, Bxx, or Dxx must also be reported using one iteration of the N1 segment using N101 code 'ON'.

Use N1 code EC (Exchange Party) for two-party terminal disbursement transactions. See Appendix M for examples of the two-party exchange transaction and the chart of required N1 segments by transaction type.

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).

N101 is OT in this example. Code OT qualifies N104 as the Origin Terminal. This is a required value for this element; ***

Segment Discussion (continued)

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 FCN. N103 and N101 are used together to qualify N104 as an Origin IRS FCN; ***

N104 is the IRS FCN.

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).

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 FCN. N103 and N101 are used together to qualify N104 as an Origin IRS FCN; ***

N104 is the IRS FCN.

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). The information passed in this segment is the Consignor of the load of fuel. The Consignor field (CI) can never contain all 8's or all 9's. 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. Code 24 qualifies N104 as an EIN. N103 and N101 are used together to qualify N104 as the Consignor's EIN;

N104 is the Consignor's EIN. If the consignor is the Department of Defense and the EIN is unknown, you should request the appropriate DOD EIN (using the W-9 form) that has been issued to the Defense Fuels Agency or other government entities.

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).

Segment Discussion (continued)

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. Code 24 qualifies N104 as a EIN. N103 and N101 are used together to qualify N104 as the Carrier's EIN;
N104 is the Carrier's EIN.

- If the carrier is a foreign flagged vessel, enter the EIN of the Importer of Record (IOR) The AJCA'04 requires that the IOR be a US person, registered on a 637 and have an EIN.
- If the carrier is the Department of Defense and the EIN is unknown, you should request the appropriate DOD EIN (using the W-9 form) that has been issued to the Defense Fuels Agency or other government entities.
- If the mode of transportation is CE (Summary information) and the product code is 001 (Crude), 049 (Condensate), 092 (Undefined [Other] product) or 122 (Blending components other) 188 (Asphalt), or 960 (Food), enter your own EIN.
- If the EIN 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). A valid EIN must be provided when this segment is used.

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. Code 24 qualifies N104 as an EIN. N103 and N101 are used together to qualify N104 as the Position Holder's EIN. Code TC qualifies N104 as an IRS FCN. N103 and N101 are used together to qualify N104 as a Destination IRS FCN.
N104 is the IRS FCN.

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 or Country Code for Exports) 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. State/Provincial codes are two characters and country codes must be three characters.

Example of N1 Segment:
N1~ST~FL\

Segment Discussion (continued)

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\

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\

Example of REF Segment used when correcting an error in the TFS loop:
REF~55~000002345600001~00001

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~095~20171103\

N1 Segment - The N1 segment identifying the Vessel Official Number is a mandatory segment on all Terminal and Carrier transactions when the mode code is B , S , EB, ES, IS, or IB.

N101 is FV. Code FV qualifies N102 as the Vessel Official number (IMO or USCG number)
N102 is the Vessel name.

N103 is TS. Code TS qualifies N104 as a Vessel Official Number.

N104 is the Vessel Official Number. This value must have two characters at a minimum.

Segment Discussion (continued)

Example of N1 Segment:
N1~FV~BOAT~TS~123456\

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 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\

Note: Gallon amounts should never be reported as fractions or decimal amounts. Receipts or disbursements should reflect physical amounts and should never be zero.

TIA Segment – The Tax Information and Amount (TIA) is a required segment for non-bulk terminal disbursements. This TIA segment carries the Gross Gallons of the document being reported. This TIA segment has 5 elements. Not all 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\

Note: Gallon amounts should never be reported as fractions or decimal amounts. Receipts or disbursements should reflect physical amounts and should never be zero

SE Segment – The SE is a required segment. It is the ending of anTS-813 transaction set. This section is known as Table 3 or the trailer of theTS-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.

Example of SE Segment:

SE~156~1234\

Segment Discussion (continued)

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.

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 **must** contain the same control number as the ISA13.

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 report to the IRS. The segments will be depicted in section (Envelope, TS-813-Table 1, TS-813-Table 2, TS-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 replacements.
- 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 – 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 – 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 E00 Ending Inventory
REF – Sequence Number
TIA
FGS – Product Code loop E00 Gain/Loss
REF – Sequence Number
TIA

813-Table 2 – Body

TFS – Terminal Operator Report (TOR) # 3
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 – Sequence Number
REF – (No Activity)
TIA – (Activity) Total net transported
TFS – Schedule Detail Terminal receipt (this loop is repeated when sort changes)
REF – Sequence Number
N1 – Carrier
N1 – Destination Terminal (report terminal)
N1 – Position Holder (conditional based on product received)
FGS – Document Number loop
REF – Sequence Number
DTM – Document date
N1 – Vessel Official number (Conditional based on mode)
TIA – Net
TIA – Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document date
N1 – Vessel Official number (Conditional based on mode)
TIA – Net
TIA – Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document date

Data Flow Example (continued)

N1 – Vessel Official number (Conditional based on mode)
TIA – Net
TIA-Gross
TFS – Schedule Detail Terminal Disbursements (this loop is repeated when sort changes)
REF – Sequence Number
N1 – Position Holder – EIN or Taxpayer 637 number
N1 – Origin Terminal (reporting terminal)
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 – 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 – Sequence Number
N1 – Carrier
N1 – Consignor
N1 – Destination Terminal (DT)
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
N1 – Vessel Official Number (Conditional based on mode)
TIA- Net
TIA- Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
N1 – Vessel Official Number (Conditional based on mode)
TIA – Net
TIA – Gross
FGS – Document Number loop
REF – Sequence Number
DTM – Document Date
N1 – Vessel Official Number (Conditional based on mode)
TIA – Net
TIA – Gross

813-Table 3 – Trailer
Transaction Set Envelope – SE
Inner Envelope – GE
Outer Envelope – IEA

Appendix E –

Qualification Instructions

Qualification Instructions
General Information

Electronic participants (including registered terminal operators, pipeline carriers, ship carriers, and barge carriers) are required to qualify their EDI process for the electronic filing of information reports. The following instructions are designed to provide the electronic participants the necessary information to qualify their electronic filing process. A qualification process has been established that exchanges test and feedback files that are processed prior to submitting electronic production files.

Terminal Operator

Please note – important! Due to the requirement for submitting "balanced" monthly transaction reports as outlined in the IRS *ExSTARS* EDI Implementation Guide (IRS Publication 3536), a terminal operator must submit a physical ending inventory for the month prior to the date of reporting. This is conveyed through the use of the Beginning Inventory (BI) qualifier in the FGS segment of the TFS summary information loop (TFS01 = 'T2'). The beginning inventory for each product code reported must be provided for the first month of reporting in ***both*** qualification and production EDI submissions.

If you do not report the beginning inventories for each product reported, *ExSTARS* will assume a beginning inventory of "zero" (0) gallons and may cause your monthly filing to be "out-of-balance", causing the file to be rejected. Once you have submitted a beginning inventory for a product code, you will no longer need to furnish a beginning inventory for that same product code. If you attempt to submit at a later date another beginning inventory for a product code for which you have already reported a beginning inventory, any subsequent beginning inventory you report will be ignored. The ending inventory by product code from the last month of reported activity for that product code will always be carried forward as the next reporting month's beginning inventory.

If you have product codes that have not been previously inventoried at your terminal and were never reported in any of your previous *ExSTARS* EDI Version 4030 format terminal operator reports, you will need to provide a beginning inventory of "zero" for the first month of any receipt of that product code into your terminal. After providing that initial beginning inventory of "zero", you will not need to provide a beginning inventory for any subsequent reporting periods.

For example:
If you are required to file an October report electronically, you must submit the ending inventory for the month of September in the new EDI Version 4030 format found in the IRS *ExSTARS* EDI Implementation Guide (IRS Publication 3536). The ending inventory for September will be the beginning inventory for October. The October terminal operator report is due November 30.

Carrier

A petroleum carrier required to file reports electronically must submit the information one month after the close of business for the file month.

For example: The October report is due November 30.

Qualification Test Files

Carriers and terminal operators will be required to file their reports in the EDI format. These reports will contain all the detail for each shipment for the month the Information Provider is required to file. To ensure the quality of the information obtained from this filing requirement, the IRS will subject the information received to a set of tests. These tests will help guarantee that the information submitted is useful.

Prior to the first production filing date, the terminal operators and petroleum carriers will have to submit test files to the IRS for validation. The IRS will process the test files through a translator to make sure that the information provider's EDI files adhere to the IRS mapping requirements and the American National Standards Institute (ANSI) X12 standards.

The T/P Indicator

The IRS will utilize the Test/Production indicator as part of the electronic file. A description of this indicator can be found in the IRS EDI Implementation Guide. When submitting test files, you must set the ISA15 element to "T" for Test Data.

Qualification: Qualification shall be comprised of the following processes:

1. connectivity testing
2. EDI structure/syntax translation and data validation testing
3. data error correction and
4. data monitoring.

The EDI qualification requirements are provided for a variety of scenarios that are detailed in Table 1. The time required to complete qualification will vary by trading partner dependent on the success of initial translation maps and data quality. When setting up for qualification, the trading partner should have staff dedicated to complete the qualification testing cycle in an expeditious manner enabling a quick move to production.

Qualification Prerequisites

Before sending test files for validation, all participants must complete the following steps:

- Complete and submit the required Letter of Application (LOA) paperwork to the IRS.
- Read and understand the IRS Publication 3536 Excise Tax EDI Guide to gain an understanding of the approved implementation convention that will be used during qualification testing and for the *ExSTARS* production environment.
- Complete your internal systems testing.
- Take all necessary precautions to ensure that production and test EDI transactions cannot be mixed.

How to Make Qualification Testing Arrangements with IRS *ExSTARS*

In response to an approved Letter of Application (LOA), the IRS will provide to the participant Excise Tax Contact, identified on the applicant's LOA, the following:

- User-ID and Password for system access;
- Verification of LOA information submitted;
- Sender-ID (ISA06) and Application Sender's Code (GS02) and the associated entities;
- IRS-provided 10-character Authorization Code (ISA02) and
- Acknowledgment of Receipt Forms

Upon returning to the IRS receiving the signed Acknowledgment of Receipt Forms with the company's 10-digit Authorization Code and passwords, you will be entered into the *ExSTARS* Letter of Application database.

The company can then submit the FAX described below to signify they are prepared to begin qualification. The IRS *ExSTARS* EDI Helpdesk will contact the Electronic Participant to begin.

When prepared to initiate qualification, send a fax to the number provided by the ExSTARS Helpdesk. Include the following information in your fax:

- Company Name;
- EDI Contact Name;
- EDI Contact Phone Number;
- EDI Contact Email;

NOTE: This FAX is the document that starts the *ExSTARS* qualification process. Uploading files without the FAX contact sheet will not get the process started.

I. Connectivity Testing

This is the initial step that will ensure the ability to transmit and receive electronic files with IRS Excise. All data submitted to or received from IRS Excise will be transmitted using Secure Socket Layer (SSL) encryption and processed by the IRS Excise *ExSTARS* system. Instructions for accessing the IRS *ExSTARS* website along with uploading and downloading files have been provided as a separate attachment along with this set of test packet instructions.

1. Complete the *ExSTARS* Welcome Letter.

When participants initiate qualification testing with *ExSTARS*, they will be emailed a Welcome Letter along with telephone and email contact information for the *ExSTARS* EDI Helpdesk. Follow the directions for completing the information which will be used to establish your trading partner profile. This information should match the information submitted with your Letter of Application to the IRS. Complete and return this form to the sender's email address.

Once this trading partner profile has been received and entered into the EDI trading partner database you will be notified via email that *ExSTARS* is ready to accept your first test file.

2. **Upload a test EDI file to *ExSTARS*.**

   All files submitted to *ExSTARS* should be named using the following naming convention: ***NOTE*: File names may not contain spaces or special characters and the file extension should always be '.edi'.**

'Name Control'_' Sender-ID'_'transaction set number (i.e. 813)'_'period being filed (formatted mmccyy)'_''T'est or'P'roduction'_'qualifier from BTI13 or BTI14 followed by the extension '.edi'.

Example: TOTA_757654321000000_813_052017_T_00.edi

If you have trouble logging into *ExSTARS*, please contact the IRS *ExSTARS* EDI Helpdesk for assistance.

Success for this phase of the qualification process is determined to be:

- The ability of the IRS *ExSTARS* system to process an EDI file from the participant's upload directory and successfully generate the acknowledgment files based on an accurate trading partner profile as verified in the test qualification connectivity phase, and the corresponding data elements in the trading partner's envelope and header segments of their EDI test file.
- The participant's ability to successfully retrieve acknowledgment files from their *ExSTARS* download directory and open, read and understand the acknowledgment files content.

Once connectivity has been established and the method for the uploading and downloading of these files has become familiar, it is time to progress to the next step of EDI qualification testing.

II. EDI Structure/Syntax Translation and Data Validation Testing

This phase of the qualification process will be used to verify that the structure/syntax contained in the EDI files submitted by the information provider/transmitter is sound and that the data content contained in the files is valid. The files will need to be compliant with EDI ANSI ASC X12 Version 4030 and the IRS *ExSTARS* Publication 3536 Excise Tax EDI Guide guidelines. Items such as field length, loop structures and use of supplied ID qualifier codes will be checked during this phase. Data validity is also checked during this phase. Items such as validation of EIN numbers, FCN numbers, 637 registration numbers, product codes, and state code abbreviations along with out-of-balance conditions, total net reported, and total net transported valuations will be checked. Data is also reviewed in terms of the reporting of actual fuel movement inventory transactions as opposed to "book inventory" accounting transactions. *ExSTARS* is a physical inventory system, and accounting transactions should not be reported (e.g. zero gallon transactions or negative gallon ending inventories). Information providers should use actual EIN, FCN and 637 registration numbers in their test files. Transmitters may utilize fictitious EIN and 637 numbers (e.g. all 9s) in their transaction sets for qualification purposes. The files may be derived from current or historical data and should be information that is representative of a filing period.

1. **Submit three consecutive months of original (BTI13 = '00') 813 transaction sets**. Participants submit an original 813 filing for three consecutive periods (do not submit the current month as your first month of qualification testing or you will be unable to submit three consecutive months of data). **It is imperative that you submit one month at a time, waiting for the acknowledgment files in your download directory in order to identify any structure of data errors in your file. NEVER submit multiple months of test or production files at the same time.** If you are submitting a terminal operator report, in the first filing period you must submit beginning inventory amounts for each product code at

each terminal in order to achieve a "balanced" file. **Please note – Important!** If you do not submit beginning inventories, the *ExSTARS* system will assume a beginning inventory of "zero" for each product code in the initial filing period that is reported without a beginning inventory amount. After the first month's filing has been accepted without any remaining errors, the ending inventory for each product code at each terminal will be carried forward as the beginning inventory for the next month that that product code is reported at that terminal, regardless if beginning inventories are reported in subsequent filing periods.

Because all data errors must be resolved before the next period filing will be accepted, it may be necessary to contact the *ExSTARS* EDI Helpdesk to identify data errors such as EINs that are either not valid or are valid and not present on the *ExSTARS* data validation tables. The *ExSTARS* EDI Helpdesk can resolve data errors for test files and during the testing phase, but ***information providers must correct all outstanding data errors with EDI files when they are in production.*** Telephone and email contact information for the *ExSTARS* EDI Helpdesk will be provided when the information provider/transmitter is contacted during Phase I of qualification testing that *ExSTARS* is ready to accept their first EDI test file.

2. Submit Paper Summary Reports for the three consecutive months of original test files

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 each monthly original test file, as if you were filing on paper. This information is used to verify the data transmitted in the EDI files.

- If you are **reporting as a terminal operator** your report should summarize the receipts into and disbursements out of the terminal by product. The beginning inventory, ending inventory and any gains or losses by product should also be included as part of the summary report.

- If you are **reporting as a carrier** your report should summarize carrier receipts and carrier disbursements by each product code received from and delivered to a terminal.

- If you are **filing a combined report as a terminal operator and a carrier**, your report should summarize the receipts into and disbursements out of the terminal by product. The beginning inventory, ending inventory and any gains or losses by product should also be included as part of the summary report. Your report should also summarize carrier receipts and carrier disbursements by each product code received from and delivered to a terminal.

Success for this phase of the qualification process is determined to be:

- The participant's ability to successfully submit three consecutive filing periods of original (BTI13 = '00') 813 transaction sets to *ExSTARS* that process without any outstanding syntax or data errors identified in their 997 and 151 acknowledgment files

- The participant's ability to download and translate 997 and 151 acknowledgement transaction sets, and take appropriate actions, as needed, dependent on any errors that might have been identified within the 997 and 151 acknowledgment transaction sets
- The participant's ability to download and understand 151 acknowledgments in .txt format, and if filing a terminal operator report the ability to download and understand the Terminal Inventory Report (TIR.txt) and take appropriate actions, as needed to correct any inventory issues identified in their TIR.txt file or data errors identified in their 151.txt acknowledgment files
- The summary 720 paper report information submitted for the three months of testing coincides with the gallon amounts submitted in the three months of EDI test files

Each qualification testing phase may also be utilized on request by production *ExSTARS* participants to test changes in application files and software, user programs, EDI software, backup procedures, and exception processing by both the Information Provider/Transmitter and IRS. If an Information Provider or Transmitter desires to conduct additional testing that might be required due to internal information system changes, new transaction functionality, change of terminals being reported or other reasons after they have completed their Version 4030 Data Error Correction Testing phase, contact the *ExSTARS* EDI Helpdesk to initiate additional testing.

III. Data Error Correction Testing

This phase of the qualification testing process will be used to verify that the information provider/transmitter is capable of correcting data errors that are identified in the 151 acknowledgment files generated in response to the submission of 813 transaction sets. These data errors must be corrected through the submission of error replacement files where the BTI14 value = '6R', and optionally through the submission of correction files where the BTI14 value = 'CO'.

In addition, information providers/transmitters *in either test or production status* that plan to or are required to submit supplemental files must also participate in supplemental file qualification testing. They must demonstrate their ability to amend previous filings that were accepted as completed without data errors, but contained erroneous information (e.g. a valid but incorrect position holder or a valid but incorrect carrier EIN, or transactions that reported a valid but incorrect product code). These data "mistakes" must be amended through the use of supplemental files where the BTI14 value = '6S' (supplemental file). Supplemental files are also used to report transaction activity that is older than 365 days from the period end date of the current filing month.

For the data error correction qualification testing phase the electronic participant must utilize the replacement file method (BTI14 = '6R') or data error correction, and optionally the correction (BTI14 = 'CO') method.

1. **Using the last test file of the three months of data successfully submitted in Phase II, the *ExSTARS* EDI Helpdesk will intentionally introduce a set of data errors and re-submit that original complete test file with the introduced errors that must be corrected.** These data errors might typically include invalid EINs, invalid state abbreviation codes, invalid transaction dates and missing bill of lading/ticket number/document number information for individual receipt/disbursement transactions.

2. **The information provider/transmitter will receive, download and process the 997 Functional Acknowledgment and the 151 Data Acknowledgment.** *ExSTARS* will process the 813 original file containing the data errors as outlined in Step 1 and generate to the participant a 997 Functional Acknowledgment transaction set, a 151 Electronic Filing of Tax Report Data

Acknowledgment EDI transaction set, a 151 data acknowledgment in text format, and if the information provider is a terminal operator, a Terminal Inventory Report text file.

3. **Submit an 813 error replacement test file (BTI14 = '6R') containing all corrected data for the errors identified in the 151 Data Acknowledgment**, **and then optionally repeat steps 1-2 and submit an 813 error correction test file (BTI14 = 'CO') containing all corrected data for the errors identified in the 151 Data Acknowledgement.** It is advantageous if error correction is accomplished through the use of the BTI14 = 'CO' correction file, because this type of error correction file enables the information provider/transmitter to send "error correction codes" that will process data as "correct as submitted". This capability can be crucial to timely error correction. The replacement file (BTI14 = '6R') deletes all previously submitted data sent in the original file (BTI13 = '00') for the filing period when the "must fix" data errors were generated, and then is processed in a manner that is similar to an original file. If there are any must fix data errors resulting from the submission of a replacement (BTI14 = '6R') these errors must be resolved before the filing period is complete and before an original file for the next filing period can be submitted. Whether error correction is accomplished through the use of a correction or replacement file, all outstanding "must fix" errors for the filing period must be resolved before that period's filing is acknowledged as complete and the information provider can submit an original file for the subsequent month.

4. **The information provider/transmitter will receive, download, and process the 997 Functional Acknowledgment and a 151 Data Acknowledgment.** *ExSTARS* will process the 813 error correction and/or replacement files submitted in Step 3 that are intended to correct all of the outstanding "must fix" the data errors that were identified in the 151 acknowledgment files in Step 2; and will then generate the corresponding 997 and 151 data acknowledgments, and if the information provider is a terminal operator a Terminal Inventory Report text. The goal of this Step is to receive a 151 text data acknowledgment or in the PBI06 data element of the 151 EDI data acknowledgments file that states: "There are no open errors; this period's filing is complete."

5. **If there are still "must fix" data errors identified in the 151 Data Acknowledgment files from Step 4, repeat Steps 3 through 5.** Steps 3 through 5 will be repeated until the desired results have been achieved. The goal of this Step is to receive a 151 text data acknowledgment or in the PBI06 data element of the 151 EDI data acknowledgments file that states: "There are no open errors; this period's filing is complete."

Success for this phase of the qualification process is determined to be:

- The participant's ability to download and translate 997 and 151 acknowledgement transaction sets, and take appropriate actions, as needed, dependent on any data errors that might have been identified within the 151 acknowledgment transaction sets.
- The participant's ability to successfully submit (BTI14 = '6R') 813 transaction sets and optionally correction (BTI14 = 'CO') 813 transaction sets to identify and correct any errors identified by the 151 acknowledgment transaction sets.
- The receipt of a 151 text data acknowledgment (or in the PBI06 data element of the 151 EDI data acknowledgment) file that states: "There are no open errors; this period's filing is complete."

Changing the T/P Indicator

Following the successful completion of Data Error Correction Testing, Information Providers will be mailed a notice of completion. Upon receipt of this notice, filers must change the test and production indicator (ISA15) from "T" to "P". When filing a production file, you should always set the indicator to "P" for Production Data. Filers should begin submission of their monthly electronic 720 TO/CS filings in the production environment as soon as they have received this notice of completion.

Please note – Important! It is imperative that terminal operator reports provide a beginning inventory for each product code reported in their first production filing. Whenever a product code is reported for the first time, a beginning inventory must be included. If the beginning inventory is not provided, the filing will generate a data error that will require a correction filing. See the "General Information" section of these instructions and IRS Publication 3536 for more information.

Supplemental File Qualification

For the supplemental file (BTI14 = '6S') qualification testing phase the electronic participant must submit at least one supplemental (BTI14 = '6S') file to amend and/or append data from a previous filing period that has been accepted as complete with no open errors.

1. **Using one of the three months of data successfully submitted in Phase II, the *ExSTARS* EDI Helpdesk will identify a set of data in the original completed test file that must be amended and appended through the use of a supplemental (BTI14 = '6S') file.** These identified data amendments might typically require the deletion of transactions associated with a previously submitted and valid carrier EIN, FCN or position holder EIN; and the subsequent insertion of corresponding transactions associated with a different unique and valid carrier EIN, FCN or position holder EIN. In addition, the test supplemental file will also contain a minimum of one additional "new" transaction that was not previously reported. The transactions identified to be amended by the supplemental file will be conveyed in a text file placed in the participant's download directory. Additional instructions may be transmitted via email or telephone.

2. **The information provider/transmitter will submit an 813 supplemental (BTI = '6S') transaction set to amend the data previously submitted and accepted for the filing period per the instructions in Step 1.** *ExSTARS* will process the 813 supplemental file containing the data to be amended as outlined in Step 1 and generate to the participant a 997 Functional Acknowledgment transaction set, a 151 Electronic Filing of Tax Report Data Acknowledgment EDI transaction set, a 151 data acknowledgment in text format, and if the information provider is a terminal operator a Terminal Inventory Report text file.

3. **The information provider/transmitter will receive, download, and process the 997 Functional Acknowledgment and a 151 Data Acknowledgment.** The *ExSTARS* EDI Helpdesk will review the changes to the *ExSTARS* database that were generated by the supplemental file to assure that the intended amendments were made. Another goal of this Step is to receive a 151 text data acknowledgment or in the PBI06 data element of the 151 EDI data acknowledgments file that states: "There are no open errors; this period's filing is complete."

4. **If the intended changes were not effected, repeat Steps 1 through 3.** Steps 1 through 3 will be repeated until the desired results have been achieved.

IV. Production Data Monitoring

Once data error correction qualification testing has been completed, the IRS *ExSTARS* qualification team will assist the participant in moving to production filings, there will then be a period of production data monitoring not to exceed 6 months.

At this time, Information Providers will be sent a notification that data error correction 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. During this phase the filer will be submitting production data, and the *ExSTARS* EDI Helpdesk will be monitoring the data content being filed for reasonableness, error levels and volume.

The participant must continue to submit summary 720TO/CS paper forms as outlined in test step 2 of the EDI Structure/Syntax and Data Validation testing phase. This will be done on a normal basis for the first two (2) to four (4) production filings.

Written notification from the IRS via mail or fax will be sent when production monitoring is completed, at which time Information Providers will no longer be required to submit summary 720TO/CS paper reports with their monthly electronic filings to *ExSTARS.*

When formal monitoring is completed, the filers will be periodically reviewed on a random basis. Error and data monitoring as a whole will be followed and if a trend of an increase in problems occurs, or an identified problem occurs repeatedly, the filer may be contacted to determine if assistance may be provided to help resolve the issue(s).

TABLE 10: – *ExSTARS* EDI QUALIFICATION TESTING SCENARIOS

ExSTARS EDI TESTING SCENARIO	PHASE I CONNECTIVITY TESTING	PHASE II EDI STRUCTURE/ SYNTAX and DATA VALIDATION	PHASE III DATA ERROR CORRECTION TESTING	PHASE IV PRODUCTION DATA MONITORING
NEW *ExSTARS* PARTICIPANTS	REQUIRED	REQUIRED	REQUIRED	REQUIRED
4030 APPROVED *EXSTARS* INFO PROVIDERS REQUESTING TESTING FOR INTERNAL APPLICATION CHANGES, NEW SOFTWARE, NEW TRANSACTION FUNCTIONS, ETC.	OPTIONAL	OPTIONAL	OPTIONAL	OPTIONAL
4030 APPROVED *EXSTARS* TRANSMITTERS REQUESTING TESTING FOR INTERNAL APPLICATION CHANGES, NEW SOFTWARE, NEW TRANSACTION FUNCTIONS, ETC.	OPTIONAL	OPTIONAL	OPTIONAL	N/A
4030 *EXSTARS* TRANSMITTERS/INFORMATION PROVIDERS REQUESTING TESTING FOR SUPPLEMENTAL TRANSACTION (BTI14 = ”6S”)	N/A	N/A	REQUIRED	N/A

Appendix F –

EDI Filing Checklist

EDI Filing Checklist

- ❑ Obtain the most current IRS Publication 3536, Excise Tax EDI Guide, Forms 720-TO & 720-CS, and Instructions.
- ❑ 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 qualification packet documents, User-IDs 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 qualification of compliance with Appendix E – Qualification Instructions ANSI ASC X12 syntax/structure and conformance with the *ExSTARS* implementation guide.
- ❑ Complete the Phase 3 qualification, 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 qualification, 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
[Firm Name]
1234 Main Street
Norman, OK 73069

637 Registration #

Internal Revenue Service
Attn: Excise Unit – Stop 5701G
Cincinnati, OH 45999

☐ 4030 New
☐ 4030 Revised

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 Internal Revenue Code Section 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 5 days before the filing of another information report. **[Firm name]** understands this action will result in the issuance of a new Authorization Code that must 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]** operates listed by the grouping election, 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]**

EIN: ☐☐☐☐☐☐☐☐☐

[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

EDI Contact:

_____

Name: (First, MI, Last) Telephone / FAX Number email address

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 report on behalf of **[Firm Name],** including the following statement:

"Under penalties of perjury, I declare that I have examined this report 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

Enclosures:

Lists of grouped terminals and TCNs as directed above (if applicable)

Form 8821 for report to transmitter 997 and 151 acknowledgments and terminal inventory reports
Form 8821, IRC 6103 (c) consent form (concerning state disclosure consent)

Approved Terminal Grouping Election Information

[Firm Name]

Company EIN: ☐☐☐☐☐☐☐☐☐

15-digit **Interchange Sender ID** (ISA06) (Left justified with no embedded spaces or blanks):

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

2-15 digit **Application Sender's Code** (GS02) (Left justified with no embedded spaces or blanks):

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Group Filing Options (check one)

☐ **Carrier only**

☐ **All TCNs – one file containing all TCNs, submit only one ISA06/GS02 and use EIN for ISA06 value**

☐ **Individual TCNs – only one TCN reported per file, submit one unique ISA06/GS02 per TCN and use TCN for ISA06 value**

☐ **Group of TCNs – terminal operator defined groups of TCNs in separate files, submit one unique ISA06/GS02 for each defined TCN group and use any value other than TCN or EIN for ISA06**

☐ **Group of TCNs – including Carrier**

List of Terminals for each Group of TCNs

TCN	Terminal Name	State of TCN location	Status

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 all the information above as well as the TCN list by Group.

This LOA is a sample layout intended to be printed on company "letterhead" with the relevant information necessary to begin the *ExSTARS* EDI process and must be signed by someone authorized in the corporation to sign an IRS Tax report. Subsequent changes, with the exception of a change in the authorized signatory or the 10-digit Security Code (ISA04) may be made by any of the users identified by the company as the company contacts by email, FAX or letter to the *ExSTARS* Help Desk. For subsequent changes a company may "cut & paste" only the applicable paragraphs or language necessary to communicate the change.

►*Sample Letter of Application for a Transmitter*

Date
[Firm name]
1234 Main Street
Norman, OK 73069

Internal Revenue Service
Attn: Excise Unit – Stop 5701G
Cincinnati, OH 45999

☐ 4030 New
☐ 4030 Revised

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.

The following name(s), telephone number(s) and email(s) of the individual(s) to be issued User-IDs, 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

Contact:

_____

Name: (First, MI, Last) Telephone / FAX Number email address

Transmitter EIN: ☐☐☐☐☐☐☐☐☐

The 10-digit **Security Code** (ISA04) for testing is as follows:

☐☐☐☐☐☐☐☐☐☐

The 15-digit **Interchange Sender ID** (ISA06):

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

The 2-15 digit **Application Sender's Code** (GS02) (Left justified with no embedded spaces or blanks):

☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

[**Firm name**] LOA for Transmitter

I understand that, upon acceptance into the electronic filing program, [**Firm name**] will be added to the published list of IRS Approved Transmitters.

I understand and agree to 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.

_____
Signature of Transmitter's Authorized Signatory

_____
Print Name (First, MI, Last)

_____
Title

_____
Telephone number

_____
Email address

Appendix H –

Form 8821 and Example

Third Party Transmitter to receive EDI response files example:

Form **8821**

(Rev. January 2018)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ Go to *www.irs.gov/Form8821* for instructions and the latest information.

▶ Don't sign this form unless all applicable lines have been completed.

▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name

Telephone

Function

Date

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address	Taxpayer identification number(s)	
SAW Oil Company, INC 11 Main Street Ponotoc, TX 76869	12-3456789	
	Daytime telephone number 325-555-2121	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached ▶** ☐

Name and address	
EDI Transmitter 1234 Main Street Colombus, NY 11111	CAF No. None PTIN Telephone No. 301-555-1234 Fax No. Check if new: Address ☑ Telephone No. ☑ Fax No. ☐

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Excise	720-TO & electronic equivalent	1/1/2010 thru 12/31/2013	Receive TS-997 & TS-151
Excise	720-CS & electronic equivalent	1/1/2010 thru 12/31/2013	" 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. If you check this box, skip lines 5 and 6 . . . . . ▶ ☒

5 Disclosure of tax information (you **must** check a box on line 5a or 5b 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 . . . . . ▶ ☐

Note. Appointees will no longer receive forms, publications, and other related materials with the notices.

b If you don't want any copies of notices or communications sent to your appointee, check this box . . . . . ▶ ☐

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. . . . . ▶ ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative, 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 and tax periods shown on line 3 above.

▶ IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature | Date

Print Name | Title (if applicable)

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11596P Form **8821** (Rev. 1-2018)

Company State IRC 6103 (c) consent example:

Form **8821**

(Rev. January 2018)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ Go to *www.irs.gov/Form8821* for instructions and the latest information.

▶ Don't sign this form unless all applicable lines have been completed.

▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you.

OMB No. 1545-1165

For IRS Use Only

Received by:

Name

Telephone

Function

Date

1 Taxpayer information. Taxpayer must sign and date this form on line 7.

Taxpayer name and address	Taxpayer identification number(s)	
JCL Company, Inc 123 Main Street Nroman, OK 73069	12-3456789	
	Daytime telephone number 325-555-2121	Plan number (if applicable)

2 Appointee. If you wish to name more than one appointee, attach a list to this form. **Check here if a list of additional appointees is attached ▶** ☐

Name and address	
State Agency (per 6103 Consent)	CAF No. None PTIN Telephone No. 301-555-1234 Fax No. Check if new: Address ☑ Telephone No. ☑ Fax No. ☐

3 Tax Information. Appointee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☐ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Excise	720-TO & electronic equivalent	1/1/2010 thru 12/31/2013	Attached 6103(c) Consent
Excise	720-CS & electronic equivalent	1/1/2010 thru 12/31/2013	Attached 6013(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. If you check this box, skip lines 5 and 6 . . . . . ▶ ☑

5 Disclosure of tax information (you **must** check a box on line 5a or 5b 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 . . . . . ▶ ☐

Note. Appointees will no longer receive forms, publications, and other related materials with the notices.

b If you don't want any copies of notices or communications sent to your appointee, check this box . . . . . ▶ ☐

6 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior Tax Information Authorizations on file unless you check the line 6 box and attach a copy of the Tax Information Authorization(s) that you want to retain. . . . . ▶ ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 6 instructions.

7 Signature of taxpayer. If signed by a corporate officer, partner, guardian, partnership representative, 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 and tax periods shown on line 3 above.

▶ IF NOT COMPLETE, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature | Date

Print Name | Title (if applicable)

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Cat. No. 11596P Form **8821** (Rev. 1-2018)

Appendix I –

IRC § 6103 (c) Consent Language

IRC § 6103(c) Consent Language

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 state codes that I designate ("designated states") on Form 8821. I authorize the IRS to release all information reported with respect to the state agency(s) represented by the state code(s) I submit on the Form 8821. 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 data I submit.

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 3 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.

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
CT	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	Department of 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

Glossary

A

Acknowledgment (ACK**):** The IRS acknowledges the receipt of every electronic information report. These reports 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 facility: a storage location within the motor fuel or renewable fuel production, bulk transfer, r terminal system that has a Facility Control Number (FCN) and is operated by an IRS 637 Registrant. Approved facilities include refineries (RCN) and terminals (TCN). The list of facilities can be found at www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars.

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.

BA: 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. Product reclassifications itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product. Product reclassifications may be reported in summary by a set of product reclassifications at the end of the filing period or in detail at the time of product disbursement.

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. 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.

Does this need to be expanded. Tug vs barge

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 where 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.

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 FCN 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 product reclassifications.

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. The period end date <u>must</u> be the last day of the month you are reporting and cannot be a date in the future.

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 reports. 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)

Enterer: generally means the importer of record (under customs law) with respect to the taxable fuel. However, if the importer of record is acting as an agent (for example, the importer of record is a customs broker engaged by the owner of the taxable fuel), the person for whom the agent is acting is the enterer. If there is no importer of record for taxable fuel entered into the United States, the owner of the taxable fuel at the time it is brought into the United States is the enterer. (See also Importer of Record below.)

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.

Exports. Reportable products leaving the US. Only the transaction codes listed are allowed – i.e. EJ, ER, EB, ES or EP (for pipeline). Reporting the destination country is optional (see Country Code List).

F

Facility Control Number: A number that designates a storage location within the motor fuel, or renewable fuel production or the bulk transfer / terminal system. Facilities include refineries (RCN), approved terminals (TCN), biodiesel production facilities (BCN), or ethanol production facilities (ECN). The list of facilities can be found at www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars/excise.

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 ethanol mixture [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

Imports: Reportable products entered into the US by an importer of record /enterer. Only the transaction codes listed are allowed – i.e. IJ, IR, IB, IS, or IP (for pipeline). Reporting the count of origin is optional (See Country Code List).

Note: an import is only reported when the product is first entered into the US. Fuel is no longer characterized as an import after the fuel product enters the US.

Importer of Record (IOR): U.S. Customs Service regulations at 19 CFR § 101.1(l) define an importer as the "person primarily liable for the payment of any duties on the merchandise, or an authorized agent acting on his behalf." The importer may be: (1) The consignee, or (2) The importer of record, or (3) The actual owner of the merchandise, if an actual owner's declaration and superseding bond has been filed in accordance with § 141.20 of this chapter, or (4) The transferee of the merchandise, if the right to withdraw merchandise in a bonded warehouse has been transferred in accordance with subpart C of part 144 of this chapter. (See also Enterer above.) If the Terminal Operator cannot determine the EIN of the Carrier, Enterer, or Importer of Record and vessel is a foreign flag vessel, they may use the value "444444444" in the carrier N1 segment when the mode code is either 'IB' or 'IS'.

Information Provider: terminal operators; pipeline operators; and vessel operators. Operators of domestic deep draft ocean-going vessels are also included.

Information reports: 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 reports, carrier reports, 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 or Approved Excise Third Party 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 or Approved Excise Third Party 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 Sub-element 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 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 FCN or state, carrier, consignor, and destination FCN 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).

No Activity: A terminal reports "no activity" when there are no receipts or disbursements for any product within that facility for a specified reporting period.

Non-bulk disbursement: any disbursement of liquid product from a terminal that is not a bulk disbursement; includes disbursements by truck or rail car.

Non-bulk receipt: any receipt of liquid product into a terminal that is not a bulk receipt; includes receipts from trucks and rail cars.

Not in a Terminal (NIT): means any reportable transaction that occurs outside of the bulk transfer / terminal system whether production, import, purchase, blend or sales.

O

Out of Balance: for each original terminal operator report submitted within an ST/SE transaction set for a reporting period (where BTI13 = 00,), 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 calculation does not have a sum equal to zero, then the report is considered "out of balance" and the original TS-813 ST/SE transaction set will receive a TS-151 validation acknowledgement with a Level 1 fatal error (PBI01 = 999904). The file is not accepted by the IRS as a filed report.

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. (See Appendix M for Terminals located at Refineries.)

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.

Product reclassification or conversion of products (BA) 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. Product reclassifications itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product. Product reclassifications may be reported in summary by a set of product reclassifications at the end of the filing period or in detail at the time of product disbursement. (See also BA above.)

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 Sequence Number, 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 ethanol mixture (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.

Refueling vessel: is a vessel used to refuel the supply tanks of vessels on waterways. **RF** is the code used when a refueling vessel loads fuel at a TCN for end-use to refuel vessels on waterways.

Removal for end-use: A disbursement of reportable products on the premises of a facility for end-use or for consumption. **RS** may not be used for removals by truck, rail, barge or pipeline.

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.

Reportable Transaction: each receipt of liquid product and each disbursement of liquid product constitute a separate transaction even if it is a single movement of fuel. For purposes of determining if there are more than 25 transactions per month, all line item transactions listed on Schedule A (15A) and Schedule B (15B) must be counted.

S

Secured Airport Terminal (SAT): a terminal located within a secure area of an airport that has been designated as such by the IRS. A terminal operator must request that a terminal be placed on or removed from the SAT list. Refer to IRS Notice 2016-15 for more information. For a listing of designated secure airport terminals see https://www.irs.gov/businesses/small-businesses-self-employed/terminal-control-number-tcn-terminal-locations-directory

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 where 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).

Sequence 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 or Approved Excise Third Party Transmitter along with the Sequence Number in the validation acknowledgment.

Separator Requirements: are a defined set of characters used to separate elements from sub-elements, elements from segments, and segments from each other.

SSN (Social Security Number)**:** is a 9-digit identification number used to identify individuals. SSN's cannot be used in *ExSTARS*.

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., TS-813 selects Electronic Filing of Tax Report 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.

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 sub-element separator.

Submission: is an uploaded 813 transaction set that generates both a 997 and 151 acknowledgment transaction set.

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.

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 EINs.

TFS (Tax Form)**:** indicates the tax form or the type of tax form being reported.

Taxable fuel registrant: is 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 www.irs.gov/businesses/small-businesses-self-employed/excise-summary-terminal-activity-reporting-system-exstars.

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. A terminal 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. A terminal 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 operates, or otherwise controls a terminal.

Terminal Operator Disbursements: reportable on Schedule B or 15B in the EDI file of Form 720-TO; any transaction that reduces the inventory of a liquid product; includes physical removals, consumption, and product reclassifications.

Terminal Operator Receipts: reportable on Schedule A or 15A in the EDI file of Form 720-TO; any transaction that increases inventory of a liquid product including actual physical receipts and product reclassifications.

Timely Filing: is a submission that has been accepted on or before the report due date including extensions. Do we need to add about the error correction period?

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 or Approved Excise Third Party Transmitter that their electronic report was received and accepted 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 report. 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 report.

Transmitter: receives data from its clients, reformats the data if necessary according to the EDI requirements defined in this guide and transmits the reports 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. All transmitters must be approved by the IRS.

Transport carriers (bulk): Includes pipelines, barges, or ships transporting reportable liquid product to or from reportable facilities.

Transport carriers (non-bulk): Includes trucks or rail cars delivering or removing liquid product at approved terminals and removals from terminals (other than by truck or rail) for sale or use.

Transaction Set: is the term used in electronic data interchange to describe a single document or report (Terminal Operator Return – 720-TO or Carrier Report – 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 Report 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 Report 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/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.

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 non-bulk quantity of liquid delivered through a rack. (See also Two Party Exchange business case example in Appendix M).

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 Report Data Acknowledgment This acknowledgment notifies the Information Provider or Approved

Excise Third Party Transmitter that the data within the information report were accepted or rejected. If errors exist in an information report, the validation acknowledgment notifies the Information Provider or Approved Excise Third Party Transmitter what is wrong with the data and what the Electronic Participant needs to do to correct the report. The 151 Acknowledgment file is created every time an Electronic Participant submits an information report. This acknowledgment is created whether or not errors exist in the file.

Vessel: A craft designed for water-borne transportation of liquid products. In the case of vessels (excluding deep draft ocean going vessels), the owner or lessor of the craft containing the liquid, who the shipper/consignor contracts to transport liquid products to and / or from an approved facility is the reporting carrier (operator) and is responsible for filing Form 720-CS reports. Vessel operators, (excluding deep draft ocean-going vessels) are ***also*** required to register on Form 637 (Activity letter "X") when transporting taxable fuel.

Vessel Official Number: The Vessel official number is the six- or seven-digit USCG identification number for vessels 5 net tons or larger that is documented by the United States Coast Guard.
The vessel official number can also be an IMO ship identification number, which is an identifying character string assigned by the International Maritime Organization to a ship. The pattern is like "IMO 1234567". The identification never changes during the lifetime of the ship and is never assigned to any other ship. It is assigned to ships by Lloyd's Register - Fairplay when they are constructed. For example, the IMO ship identification number for the Queen Mary 2 is IMO 9241061. "Lloyd's Register – Fairplay (LRF) is the originating source for the IMO Ship Number and is the sole authority with responsibility for assigning and validating these numbers. The Numbers are issued from the global maritime databases maintained by LRF and LRF manages this scheme on behalf of the IMO.

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 starting in 1979.

Y –N/A

Z – N/A

Appendix K –

Postal Abbreviations and Country Codes

▶*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	Michoacán	MH
New York	NY	Morelos	MR
North Carolina	NC	Nayarit	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
ASM	AMERICAN SAMOA
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
CRO	CROATIA

Abbreviation	Country Name
CUB	CUBA
CXR	CHRISTMAS ISLAND
CYM	CAYMAN ISLANDS
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
IOM	ISLE OF MAN
IOT	BRITISH INDIAN OCEAN TERRITORY
IRL	IRELAND
IRN	IRAN (ISLAMIC REPUBLIC OF)
IRQ	IRAQ
ISL	ICELAND

Abbreviation	Country Name
ISR	ISRAEL
ITA	ITALY
JAM	JAMAICA
JOR	JORDAN
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

Abbreviation	Country Name
NRU	NAURU
NZL	NEW ZEALAND
OMN	OMAN
PAK	PAKISTAN
PAN	PANAMA
PCN	PITCAIRN
PER	PERU
PHL	PHILIPPINES
PLW	PALAU
PNG	PAPUA NEW GUINEA
POL	POLAND
PRI	PUERTO RICO
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

Abbreviation	Country Name
TWN	TAIWAN, PROVINCE OF CHINA
TZA	TANZANIA, UNITED REPUBLIC OF
UGA	UGANDA
UKR	UKRAINE
UMI	UNITED STATES MINOR OUTLYING ISLANDS
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)
VIR	VIRGIN ISLANDS (UNITED STATES)
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 –

Airport and Railroad Reporting Instructions

►*Optional EDI Daily Summary Reporting Instructions for Certain Disbursements from Secured Airport Terminals (SAT)*

The IRS recognizes that the airline industry has unique business practices that warrant the following special optional reporting provisions. This EDI option should significantly reduce the aviation industry's burden for complying with the *ExSTARS* reporting.

Terminal Operator Report, Form 720-TO

Secured Airport Terminals 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.

The requirements for using the Optional EDI Daily Summary reporting are:

- the Approved Terminal is located within a secured area of a secure airport,
- Terminal Operator Reports must be filed electronically via *ExSTARS*,
- any aviation-grade kerosene loaded in a truck, tanker, or wagon at an airport terminal is for delivery only into aircraft at the airport in which such terminal is located,
- any aviation-grade kerosene dispensed must be delivered into the wing of an aircraft by the airport hydrant system where the terminal is located,
- 100% daily accounting to the terminal operator of each delivery of fuel by the refueler operator, and
- 100% daily accounting to the terminal operator from the hydrant by the hydrant operator.

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 Secured Airport Terminals:

- 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 a Secured 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, reporting the total gallons by position holder, by receiving airline. The receiving airline must be reported in the consignor name field and "AJ" for truck refuelers and "AH" for hydrant refuelers 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, reporting the total gallons by position holder,

by 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 "AJ" or "AH" 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, reporting the total gallons by position holder, by 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 using the current published instructions. Failure to correctly follow these instructions disallows utilization of the optional daily summary reporting and requires the Terminal Operator to report all transactions into truck or hydrant in detail by delivery.

If the terminal is not a Secured Airport Terminal in or on airport property, it may not use these EDI daily summary reporting provisions.

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 = 15B
- Product Code = Type of Product (i.e. 130 – Jet Fuel)
- Mode Code = AJ (truck refuelers) and AH (hydrant refuelers)
- Position Holder = EIN or Position Holder 637 #
- Origin Terminal = FCN
- Consignor Name = Airline Name
- Consignor EIN = Airline EIN
- Carrier Name = Terminal Name Control
- 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

►*Optional EDI Daily Summary Reporting Instructions for Certain Disbursements from Approved Terminals at Railroad Fueling Facilities*

The railroad industry accounts for approximately 5 billion gallons of taxable fuel annually (which includes both dyed and undyed diesel fuel) that is received primarily by pipeline at railroad fuel facilities. However, these facilities also have the ability to dispense taxable fuel into the supply tanks of locomotives, trucks, railcars, and other means of "non-bulk" fuel movement.

The IRS recognizes that the railroad industry may have unique business practices that warrant the special optional reporting provisions as follows.

Terminal Operator Report, Form 720-TO

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 may be used to report daily disbursements of an approved terminal at a railroad fueling facility:

- Disbursements from a stanchion may be report in detail (each transaction) or in summary by day reporting total gallons by position holder. The following fields should be reported as:

  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.

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 = 15B
- Product Code = Type of Product (i.e. 167 – Diesel Fuel)
- Transaction Type Transaction code = RR (railroad refueling)
- Position Holder = EIN or Position Holder 637 #
- Origin Terminal = FCN
- Consignor EIN = Locomotive being fueled company EIN
- Consignor Name = Locomotive being fueled company name
- Carrier EIN = Terminal EIN
- Carrier Name = Terminal Name Control
- 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

Appendix M –

Business Case Examples

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▶ *M.232 - Transfer of Terminal Operation - Short Period Reports*

Terminal Operators may change at any time during a reporting period, and *ExSTARS* has an optional method to identify this within the EDI 813 transaction set. While this short period report reporting is optional, the buyer and seller must update their associated LOA documentation to reflect this change of ownership and identify the EIN and 637 Registration Number of the acquiring terminal operator.

The method of reporting inventory during the period of Operation change is outlined below.

Example:
Assume that Terminal T59FL1234 and its contents are sold by Reporting Party A (EIN 123456789) to Reporting Party B (EIN 987654321) on June 20, 2017. At the time of transfer there are 65,000 gallons of product code 065 at Terminal T59FL1234.

During the final 10 days of June 2017, 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 T59FL1234. 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 transfer. 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) Transferred and 631 – Property (Terminal/Inventory) Acquired. Both parties must report the transfer of ownership, and the date of the transfer 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 transfer 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's Filing

Reporting Party A filing would contain the following at the TOR level for this transferred. The appropriate schedule details to balance the terminal/product for the period would then follow later in the transaction set. (**Bold** indicates values from example or new usage.)

TFS~T2~TOR~~~**TC~T59FL1234**\	<<terminal identification>>
REF~55~1000000001\	
DTM~**572~20170620**\	<<date of transfer>>
DTM~**184~20170630**\	<< filing period end date >>
FGS~**EI~PG~065**\	<<ending inventory and product code identification>>
REF~55~2000000001\	
TIA~5002~~~**65000**~GA\	<<inventory gallons at time of transfer>>
FGS~GL~PG~065\	
REF~55~2000000002\	
TIA~5002~~~**0**~GA\	<<gain/loss number that balances inventory for Reporting Party A>>

►*Transfer of Terminal Operation - Short Period Report (cont.)*

Reporting Party B's Filing

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~T59FL1234**\	<<terminal identification>>
REF~55~1000000001\	
DTM~**631~20170620**\	<<date of acquisition>>
DTM~**184~20170630**\	<< filing period end date>>
FGS~**BI~PG~065**\	<<beginning inventory / product code identification>>
REF~55~2000000001\	
TIA~5002~~~**65000**~GA\	<<inventory gallons at time of transfer>>
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>>

▶ *M. 234 - Product Reclassification/ Blended Fuel Disbursement*

The code BA is used for 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. Product reclassifications itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product. Product reclassification may be reported in summary by a set of product reclassifications at the end of the filing period or in detail at the time of product disbursement.

Schedule 15A product reclassification(s) amounts must be equal to the sum of the Schedule 15B amounts in total that create the mixture or product. (i.e. - if you have 242,000 gallons of blended product, the Schedule 15A Receipts amount for that product code must be equal to the sum of the Schedule 15B "BA" disbursements (220,000 of product 1 and 22,000 of product 2)).

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 sulfur undyed (product code 167) to dyed diesel at the rack at the time of disbursement. The inventory of diesel fuel #2 low sulfur undyed would need to be reduced by 8,000 gallons, and the amount of diesel fuel low sulfur dyed (product code 227) of 8,000 gallons needs to be recorded so that a disbursement may be made. To accomplish this, a (BA) disbursement (15B) of 8,000 gallons of diesel fuel #2 low sulfur 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 product reclassification (BA) receipt (15A) of 8,000 gallons of diesel fuel low sulfur dyed (product code 227).

The transactions to accomplish this blending/reclassifying of Diesel Fuel #2 Low Sulfur Undyed to Diesel Fuel #2 Low Sulfur Dyed would appear as follows:

```
TFS~T3~15B~PG~167~94~BA\        <<Terminal disbursement prod reclass for product code 167>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\            <<FCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000001\
DTM~095~20170628\               <<Date reclassification took place>>
TIA~5005~~~8000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\             <<Gross number of gallons for transaction>>
TFS~T3~15A~PG~227~94~BA\        <<Terminal receipt product reclassification for product code 227>>
REF~55~1000000002\
N1~DT~~TC~T96GR6292\            <<FCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000002\
DTM~095~20170628\               <<Date reclassification took place>>
TIA~5005~~~8000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\             <<Gross number of gallons for transaction>>
```

Once these entries have been completed, you can then report a standard disbursement transaction for Diesel Fuel #2 Low Sulfur 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 BA entries at month end to record all use of the dye product in one lump transaction. This type of month end product reclassification 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, 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 product reclassifications at the end of the filing period.

Example 2
Assume that a terminal needs to disburse a truck-load (8,000 gallons) of a 10% ethanol mixture. It converts 7,200 gallons of gasoline and 800 gallons of ethanol to 8,000 gallons of a 10% ethanol mixture. 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 10% ethanol mixture inventory of 8,000 gallons needs to be established so that it may be disbursed. To accomplish this, a product reclassification (BA) disbursement (15B) of 7,200 gallons of gasoline (product code 065), is reported. A product reclassification disbursement (15B) must also be made to capture the use of the 800 gallons of ethanol mixed with the gasoline to create the ethanol mixture. To account for the 8,000 gallons of the 10% ethanol mixture to be disbursed, there must first be a BA receipt (15A) of 8,000 gallons of a 10% ethanol mixture (product code E10). See example below.

It is preferred that a product reclassification 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 ethanol mixture would appear as follows:

```
TFS~T3~15B~PG~065~94~BA\        <<Terminal disbursement prod reclass for product code 065>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\            <<FCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000001\
DTM~095~20170628\               <<Date reclassification took place>>
TIA~5005~~~7200~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~7200~GA\             <<Gross number of gallons for transaction>>

TFS~T3~15B~PG~E00~94~BA\        <<Terminal disbursement prod reclass for product code E00>>
REF~55~1000000002\
N1~OT~~TC~T96GR6292\            <<FCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000002\
DTM~095~20170628\               <<Date reclassification took place>>
TIA~5005~~~800~GA\              <<Net number of gallons for transaction>>
TIA~5006~~~800~GA\              <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~E10~94~BA\        <<Terminal receipt product reclassification for product code E10>>
REF~55~1000000003\
N1~DT~~TC~T96GR6292\            <<FCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000003\
DTM~095~20170628\               <<Date reclassification took place>>
TIA~5005~~~8000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\             <<Gross number of gallons for transaction>>
```

In this example, the two disbursements product codes 065 and E00 combine to provide the ethanol mixture and the total disbursement gallons (7,200 + 800) equals the total receipt gallons (8,000).

▶ *M.237 - Two Party Exchange*

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 (EIN 987654321 – aka Receiving Party) requests another Position Holder (EIN 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 (**Bold** indicates additional segment):

TFS~T3~15B~PG~065~94~J \	
REF~55~1000000003\	
N1~ON~AHOW~24~123456789\	<<delivering party>>
N1~OT~~TC~H09VJ2187\	
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~095~20170628\	
TIA~5005~~~37696~GA\	
TIA~5006~~~37696~GA\	

▶ *M.238 - 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.
The formula used for the balancing calculation is as follows:

Beginning Inventory + Receipts – Disbursements – Ending Inventory + (Gain/Loss) = 0.
(BI) + (R) - (D) - (EI) + (G/L) = 0.

The gain or loss number reported in a report is the number that makes the above calculation equal zero. To assure a balanced report, gains should always be expressed as a positive amount; losses should always be expressed as a negative amount

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 BTI14 transaction type code 'CO' (correction), **do not** submit any beginning inventory, gain or loss, or ending inventory information. When submitting an amended report utilizing BTI14 transaction type code '6S' (supplemental) **do not** submit any beginning inventory, gain or loss, or ending inventory information unless the supplemental filing contains transactions for a product code and/or FCN not previously reported. Corrections (BTI14 = 'CO'), replacements (BTI14 = '6R'), and supplementals (BTI14 = '6S') **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 when the BTI14 transaction type code is 'CO' (correction) or '6S' (supplemental). The *ExSTARS* system will perform a balance routine only when the BTI14 transaction type code is '6R' (replacement).

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 in December 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:

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:

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 balance 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:

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:

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 disbursements. Ten 8,000 gallon truckload deliveries were not reported.

May:

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:

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:

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.

▶ M.241 - Refineries with Terminal Racks Reporting Instructions

ExSTARS requires that terminals located next to a refinery and that receive product via pipeline from that refinery, report all bulk terminal receipts of product in their monthly *ExSTARS* filings. These terminals must have a unique FCN.

The operator of the pipeline from the refinery is required to have a Form 637-X registration and is also required to submit monthly *ExSTARS* carrier reports for all bulk deliveries of product to the terminal.

These requirements are applicable even when the EIN of the terminal operator is the same as the operator of the pipeline from the refinery. In this example, the terminal operator report and the pipeline operator carrier report may be submitted in the same *ExSTARS* file as a combined *ExSTARS* terminal operator/carrier report. It is also permissible to submit separate files for the terminal operator and carrier report using distinct Sender IDs under the same EIN.

Section III, Application and Participation (above) discusses the establishment of unique Sender IDs for the same EIN.

For example, Company OMCo has a truck rack located at its refinery. The facility has a FCN. There is no storage tank dedicated to the truck rack. Some of the product goes directly from refinery cool-down storage to the rack. Some of the product goes from the cool-down storage out a pipeline to other terminals. Company OMCo delivers gasoline by truck load over its rack during the month. The following information must be reported to *ExSTARS:*

Company OMCo must register as both a terminal operator and a carrier and file both a terminal operator report and a carrier report as follows:

Terminal Operator Report

Terminal operator summary - report zero ending inventory

Terminal disbursements schedule - each truck delivery is reported separately including:

- Carrier name control, EIN, and mode of transportation (J),
- Origin terminal FCN
- Destination state (required for non-bulk terminal disbursements),
- Position holder name control and EIN or 637 number,
- Document date and number (from bill of lading), and
- Net gallons

Terminal receipts schedule - since there is no dedicated terminal storage, the terminal has zero inventory at all times. Each delivery out of the terminal is immediately preceded by a receipt into the terminal, and is reported in detail including:

- Carrier name control, EIN and mode of transportation (PL),
- Destination terminal FCN
- Document number and date, and
- Net gallons

Since Company OMCo operates the entire facility it should report its own name control and EIN as the carrier and use mode PL for pipeline. The document dates, numbers and net gallons should be identical to those shown on the terminal disbursement schedule.

Carrier Report

Carrier summary - The total net gallons carried to the terminal is reported. This must equal the total of the truck deliveries (and reported as pipeline carrier deliveries to the terminal) made during the month.

Carrier deliveries schedule - In order to match to the terminal operator's receipts schedule, each movement of product from the cool down storage to the rack is treated as a delivery by a pipeline carrier to a terminal and is reported in detail including:

- Consignor name control and EIN,
- Mode of transportation (PL),
- Destination FCN,
- Document date and number, and
- Net gallons

Since Company OMCo is moving the product from its own refinery to its own terminal, it would report its name control and EIN as consignor. The mode is by pipeline (PL) and the document numbers, dates, and net gallons reported are identical to those shown on its terminal operator schedule of deliveries from the bills of lading.

If an approved terminal located at a refinery has multiple loading racks, including rail and truck racks. Some are dedicated to taxable fuels and others are dedicated to nontaxable liquid products, all non-bulk disbursements from all racks must be reported.

Example of *ExSTARS* EDI Reporting for Terminals Located at a Refinery

The following examples illustrate the EDI reporting of a bulk receipt by a terminal operator from a refinery pipeline and the bulk delivery of product by the pipeline operator, in both a combined file format and in unique terminal operator/carrier files using different Sender IDs.

Example #1 – Combined Terminal Operator/Carrier *ExSTARS* 4030 Filing

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**TERMINALCARRIER** ~01~040539587
~170228~0000~|~00403~000001001~0~T~^\ ***the Sender ID***
GS~TF~TERMCARR~040539587050~20170228~0000~1101~X~004030\
ST~813~939401031\
BTI~T6~050~47~040539587~20170228~OMCo~24~**000000002**~~~~~00\ ***this is the filer EIN***
DTM~194~20170131\
TIA~5001~35220100~GA\
N1~L9~OMCompany\
N3~222 Any Street\
N4~Anytown~NY~11111~USA\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\
TFS~T2~TOR~~~TC~T00NY1111\ ***this TFS loop identifies the terminal "T-00-NY-1111" that is reporting the pipeline receipt***
REF~55~1000000001\
DTM~184~20170131\
FGS~BI~PG~065\

REF~55~2000000101\
TIA~5002~~~13110000~GA\
FGS~EI~PG~065\
REF~55~2000000001\
TIA~5002~~~16110045~GA\
FGS~GL~PG~065\
REF~55~2000000002\
TIA~5002~~~45~GA\
TFS~T3~15A~PG~065~94~PL ***this segment identifies the pipeline receipt of product code 065***
REF~55~1000000002\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T00NY1111 ***destination terminal for the receipt of product code 065***
FGS~D~BM~71292\
REF~55~2000000003\
DTM~095~20170121\
TIA~5005~~~3000000~GA ***net gallons of product received***
TIA~5006~~~3000000~GA\
TFS~T2~CCR ***this TFS loop indicates the Carrier reporting section***
REF~55~1000000032\
TIA~5004~~~3000000~GA\
TFS~T3~14E~PG~065~94~PL ***this segment identifies the pipeline delivery of product code 065***
REF~55~1000000033\
N1~CI~OMCo~24~000000002\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T11NY2222 ***destination terminal for carrier delivery of product***
FGS~D~BM~38771\
REF~55~2000000331\
DTM~095~20170121\
TIA~5005~~~3000000~GA ***net gallons of product delivered***
TIA~5006~~~3000000~GA\
SE~47~939401031\
GE~1~1101\
IEA~1~000001001\

<u>Example #2 – Separate Terminal Operator and Carrier *ExSTARS* 4030 Filing</u>

***<u>ExSTARS</u>* <u>Terminal Report</u>**

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**TERMINAL0000000**~01~040539587
~170228~0000~|~00403~000001001~0~T~^\ ***the Sender ID***
GS~TF~TERMINAL~040539587050~20170228~0000~1101~X~004030\
ST~813~939401031\
BTI~T6~050~47~040539587~20170228~OMCo~24~**000000002**~~~~~00\ ***this is the filer EIN***
DTM~194~20170131\
TIA~5001~32220090~GA\
N1~L9~OMCompany\
N3~222 Any Street\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\
TFS~T2~TOR~~~TC~T00NY1111 ***terminal "T-00-NY-1111" that is reporting the pipeline receipt***
REF~55~1000000001\
DTM~184~20170131\

FGS~BI~PG~065\
REF~55~2000000101\
TIA~5002~~~13110000~GA\
FGS~EI~PG~065\
REF~55~2000000001\
TIA~5002~~~16110045~GA\
FGS~GL~PG~065\
REF~55~2000000002\
TIA~5002~~~45~GA\
TFS~T3~15A~PG~065~94~PL ***this segment identifies the pipeline receipt of product code 065***
REF~55~1000000002\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T00NY1111 ***destination terminal for the receipt of product code 065***
FGS~D~BM~71292\
REF~55~2000000003\
DTM~095~20170121\
TIA~5005~~~3000000~GA ***net gallons of product received***
TIA~5006~~~3000000~GA\
SE~31~939401031\
GE~1~1101\
IEA~1~000001001\

ExSTARS **Carrier Report**

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**CARRIER0000000**~01~040539587
~170228~0000~|~00403~000001222~0~T~^\ ***the Sender ID***
GS~TF~CARRIER~040539587050~20170228~0000~1102~X~004030\
ST~813~123123123\
BTI~T6~050~47~040539587~20170228~OMCo~24~**000000002**~~~~~00\ ***this is the filer EIN***
DTM~194~20170131\
TIA~5001~3000000~GA\
N1~L9~OMCompany\
N3~222 Any Street\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\
TFS~T2~CCR ***this TFS loop indicates the Carrier reporting section***
REF~55~1000000032\
TIA~5004~~~3000000~GA\
TFS~T3~14E~PG~065~94~PL ***this segment identifies the Pipeline delivery of product code 065***
REF~55~1000000033\
N1~CI~OMCo~24~000000002\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T11NY2222\ ***destination terminal for carrier delivery of product***
FGS~D~BM~38771\
REF~55~2000000331\
DTM~095~20170121\
TIA~5005~~~3000000~GA ***net gallons of product received***
TIA~5006~~~3000000~GA\
SE~23~123123123\
GE~1~1102\
IEA~1~000001222\

▶ *M.246 - 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~55~0000001\
DTM~184~20170131\
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~55~0000001\
DTM~184~20170131\
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~55~0000001\
DTM~184~20170131\
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~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~095~20170131\
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~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~095~20170131\
TIA~5002~~~-6500~GA\
```

```
FGS~D~BM~BM345672\
REF~55~0000001\
DTM~095~20170131\
TIA~5002~~~8000~GA\
```

Adjustment amount:

```
TFS~T3~15A~PG~065~94~J \
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~095~20170131\
TIA~5002~~~1500~GA\
```

An increase to Ending Inventory or a disbursement would be handled in the same manner within the TFS/GS structure.

▶ *M.249 - 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) – note – may be Importer of Record if carrier is foreign flag vessel
- Conditional:
  - ON (Position Holder) - Required for terminal receipts of Exx, Bxx, and Dxx
  - FV (Vessel Official Number) – Required N1 in schedule detail FGS loop only when mode code for terminal receipt is B , S , IB, or IS.

Product Reclassification:
- DT (Destination Terminal)
- ON (Position Holder) - Required only for certain fuel blended products in receipt (Exx, Bxx, Dxx)

Disbursements (TFS02 = 15B)
One iteration is required for each:
- OT (Origin Terminal)
- CA (Carrier) – note – may be Position Holder if carrier is foreign flag vessel
- ON (Position Holder)
- ST (Ship To – for Non-bulk)
- Conditional:
  - FV (Vessel Official Number) – Required N1 in schedule detail FGS loop only when mode code for terminal disbursement is B , S , EB, or ES.

Product Reclassification:
- OT (Origin Terminal)
- ON (Position Holder) - Required only for certain fuel products disbursed for blending (Exx, Bxx, Dxx)

Carrier Report (CS)

Receipts (TFS02 = 14D)
One iteration required for each:
- CA (Carrier)
- CI (Consignor)
- OT (Origin Terminal for Pipelines and origin Facility for other Bulk transfers)
- Conditional:
  - FV (Vessel Official Number) – Required N1 in schedule detail FGS loop only when mode code for carrier receipt is B or S .

Deliveries (TFS02 = 14E)
One iteration is required for each:
- CA (Carrier)
- CI (Consignor)
- DT (Destination Terminal for Pipelines and destination Facility for other Bulk transfers)
- Conditional:
  - FV (Vessel Official Number) – Required N1 in schedule detail FGS loop only when mode code for carrier delivery is B or S .

Note: No optional N1 segments are permitted for Carrier Receipts or Deliveries, and use of optional N1 segments for terminal receipts and disbursements is not recommended.

▶ *M.250 - 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 001 (Crude), 049 (Condensate), 092 [Undefined (Other) Product], 122[Blending Components Other], 188 (Asphalt), or 960 (food) in summary by month instead of reporting them as separate receipt and disbursement transactions. Bulk receipts of these product codes 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. (**Bold** highlights example.) For summary reporting that requires a carrier / consignor EIN, use your EIN.

Terminal Operator Report (TOR) Receipts (*Non- Bulk only*) - TFS02 = 15A

TFS01 = "T3"
TFS02 = "15A"
TFS03 = "PG"
TFS04 = "092" (a separate TFS01 = "T3" loop is required for each summary product code – **DO NOT** combine summary reporting of product codes 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 = "55"
REF02 = "000000000009"
REF~55~000000000009

N101 = "CA"
N102 = "Various"
N103 = "24"
N104 = "123456789" (your EIN)
N1~CA~Various~24~123456789\ (your EIN**)**

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 = "20171231"
DTM~095~20171231

TIA01 = ”5005”
TIA04 = ”430000” (add the net gallons for all transactions for the month for the summary-reported product code in the looping structure (either 001, 049, 092,122, 188, or 960) 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 001, 049, 122, 188, or 960, 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 reporting the position holder EIN.**

TFS01 = “T3”
TFS02 = “15B”
TFS03 = “PG”
TFS04 = “122” (a separate TFS01 = ”T3” loop is required for each summary product code – DO NOT combine summary reporting of product codes 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 = ”55”
REF02 = ”000000000034”
REF~55~000000000034

N101 = “CA”
N102 = ”Various”
N103 = ”24”
N104 = ”123456789” (your EIN)
N1~CA~Various~24~123456789\ (your EIN**)**

N101 = ”OT”
N103 = ”TC”
N104 = ”T59FL1111”
N1~OT~~TC~T59FL1111

N101 = “ON”
N102 = ”TOTA”
N103 = ”24”
N104 = ”351234567”
N1~ON~TOTA~24~351234567\ (position holder EIN)

N101 = ”ST”
N102 = ”FL”
N1~ST~FL\ **Note: 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 = ”20171231”
DTM~095~20171231

TIA01 = ”5005”
TIA04 = ”430000” (add the net gallons for all transactions for the month for the summary-reported product code 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 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 001, 049, 092, 188, or 960, IF REQUIRED OR DIFFERENT POSITION HOLDER AS REQUIRED)

▶ *M.253 - 151 Acknowledgement Files and Associated TS-813 Correction File*

The following is a partial sample of a TS-813 EDI Combined Terminal Operator and Carrier report that contains three errors, the associated 151 acknowledgement, and the corresponding TS-813 CO report submitted to correct those errors.

The 151 Acknowledgement file that results from processing the TS-813 Original filing is shown in its entirety. The corresponding correction file (813 CO) is also shown in its entirety, along with the acknowledgement resulting from the correction.

The submission of the TS-813 correction file (813 EDI file with BTI14 = CO) will correct all errors identified in the 151 acknowledgement file and complete the filing requirements for the month.

Please note that carriage returns have been added to the EDI files to enhance readability. The actual 151.EDI files will be returned without forced line breaks.

813 Original File: (Interim loops of original file not containing error data have been removed, original file errors are in **BOLD**)

ISA~03~0100012340~01~0100012340~32~010001234 ~01~040539587
~170118~1508~|~00403~000004711~0~T~^\
GS~TF~010001234~040539587050~20170118~150816~4729~X~004030\
ST~813~5828~0200\
BTI~T6~050~47~040539587~20170118~QAOI~24~010001234~49~TO LICENSE~~~00\
DTM~194~20161231\
TIA~5001~~~5931668~GA\
N1~L9~John Doe\
N3~123 Main St.\
N4~Anytown~**Wisc**~54999~USA\ **Note: State code is incorrect**
PER~EA~Mary Smith~TE~1234567890~FX~2345678901~EM~mary@jcl.com\

(Interim loops of original file not containing error data have been removed)

TFS~T2~CCR\
REF~55~SEI CCR\
TIA~5004~~~894168~GA\
TFS~T3~14D~PG~052~94~B \
REF~55~00-00000001-00000000\
N1~CA~ABC ~24~234234234\
N1~CI~AAAA~24~123123123\
N1~OT~~TC~T33CA4757\
FGS~D~BM~56456\
REF~55~00-00000001-00000001\
DTM~095~20161221\
TIA~5005~~~545~GA\
TIA~5006~~~555~GA\
FGS~D~BM~\ **Note: Shipping Document number not provided**
REF~55~00-00000001-00000002\

DTM~095~20161221\
TIA~5005~~~545~GA\
TIA~5006~~~555~GA\

(Interim loops of original file not containing error data have been removed.)

FGS~D~BM~989898\
REF~55~00-00000025-00000004\
DTM~095~**20801115**\ **Note: Date is in the Futur**e
TIA~5005~~~8250~GA\
TIA~5006~~~8250~GA\

(Interim loops of original file not containing error data have been removed.)

SE~2399~5828\
GE~1~4729\
IEA~1~000004711\

<u>151 ACK in EDI format:</u>

ISA~00~ _~00~ _~01~040539587 ~32~010001234 ~170118~0646~
|~00403~000000319~0~T~^\
GS~TA~040539587050~010001234~20170118~064643~3190001~X~004030\
ST~151~0001\
BTA~AD~20170118\
BTI~T6~050~47~040539587~20170118~QAOI~24~010001234~49~TO LICENSE~ ~~00\
DTM~194~20161231\
REF~FJ~5828\
QTY~86~3\
PBI~400702~NA~1014~00000~~There are 3 open errors that MUST be fixed before filing the
next period.\
PBI~601501~CO~1012~E0007~~Wi Invalid State Code\
TFS~T3~14D~PG~052\
REF~55~00-00000001-00000000\
FGS~D~BM~ \
REF~55~00-00000001-00000002\
PBI~203405~CO~1002~E0027~~ Bill of Lading/Ticket Number is missing\
TFS~T3~15B~PG~065\
REF~55~00-00000025-00000000\
FGS~D~BM~989898\
REF~55~00-00000025-00000004\
PBI~400701~CO~1182~E0016~~20801115 - doc date older than 1 year from period end date or
date in the future\
SE~18~0001\
GE~1~3190001\
IEA~1~000000319\

813 Correction File:

```
ISA~03~0100012340~01~0100012340~32~010001234      ~01~040539587
                        ~170120~1403~|~00403~000005015~0~T~^\
GS~TF~010001234~040539587050~20170120~140350~5033~X~004030\
ST~813~6139~0200\
BTI~T6~050~47~040539587~20170120~QAOI~34~010001234~49~TO LICENSE~~~~CO\
DTM~194~20161231\
TIA~5001~~~8795~GA\
REF~FJ~5828\
N1~L9~John Doe\
N3~777 Flintstone Alley\
N4~Anytown~WI~54999~USA\
TFS~T3~14D~PG~052~94~B \
REF~55~00-00000001-00000000~00001\
FGS~D~BM~56456\
REF~55~00-00000001-00000002~00001\
TFS~T3~15B~PG~065~94~PL\
REF~55~00-00000025-00000000~00001\
FGS~D~BM~989898\
REF~55~00-00000025-00000004~00001\
DTM~095~20161215\
SE~21~6139\
GE~1~5033\
IEA~1~000005015\
```

Resulting ACK files, indicating that the corrections were made and that no more errors exist are shown below.

151 ACK in EDI format:

```
ISA~00~          _~00~          _~01~040539587      ~32~010001234      ~170120~1505~ |~00403~000000321~0~T~^\
GS~TA~040539587050~010001234~20170120~064718~3210001~X~004030\
ST~151~0001\
BTA~AT~20100120\
BTI~T6~050~47~040539587~20170120~QAOI~34~010001234~49~TO LICENSE~ ~~~CO\
DTM~194~20161231\
REF~FJ~6139\
QTY~86~0\
PBI~201807~NA~1014~00000~~There are no open errors, this period's filing is complete.\
SE~7~0001\
GE~1~3210001\
IEA~1~000000321\
```

▶ *M.256 - Use of BTI13('00') vs BTI14 ('CO', '6S', or '6R')*

BTI13 = '00' – Original Filing

When to use:

- The BTI13 = '00' should be used when you are submitting the first filing for the period
- The BTI13 = '00' should be used if you receive NO 997 or 151 acknowledgment files within 2 business days of submission.
- The BTI13 = '00' should be used when a file has previously been submitted for the period and the 151 files returned included a message stating "FILE REJECTED".
- The BTI13 = '00' should be used any time you are not submitting a correction, supplemental or replacement filing.

What to check before using:

- There should be no open / unresolved errors from any prior period.
- The period about to be submitted has not previously been submitted and processed (accepted) with or without errors. (i.e., a previous file processed and your 151 files did not contain a message stating "FILE REJECTED").

What the file should include / exclude:

- This filing should include all receipts and disbursement activity for the period being filed.
- If the file is a TOR report it should include, at minimum, ending inventory numbers for every FCN / Product Code combination used in the detail transactions in the summary information.

BTI14 = 'CO' – Correction Filing

When to use:

- The BTI14 = 'CO' should be used when you are correcting "Must Fix" errors identified in 151 files for the period and your 151 files did not contain a message stating "FILE REJECTED".

What to check before using:

- There has been an 'Original File' submitted and accepted for the period. (i.e., the original file processed and your 151 files did not contain a message stating "FILE REJECTED").
- There are open / unresolved errors from the period that you need to correct.

What the file should include / exclude:

- This filing should include only the minimal amount of data to correct all the 'Must Fix' errors identified in 151 acknowledgement files for the period.
- The file must include a REF~FJ segment with the transaction number of the original file or the last replacement file processed and accepted for the period (This is the ST02 element from the original or replacement file).
- The file must include a N1 segment in the header portion of the file with the company name.
- The file should include a response code (REF03 element) on every REF~55 segment submitted. ('00001' – correct, '00003' – delete (only available at the FGS (transaction) level)).
- Gallon amounts (TIA segments) should not normally be included in a correction file. If a TIA segment is included it will **adjust** (not overlay) the gallon amount from the original file by the amount submitted in the correction TIA segment. A TIA segment would rarely be found in a correction file.

BTI14 = '6S' – Supplemental Filing

When to use:

- The BTI14 = '6S' should be used when you are amending data (adding data to) a period where an original file has been processed and accepted and the volume of data is a significant portion of a usual original filing.
- For example, the BTI14 = '6S' would be used if the filer normally submits a file for a period with 12 terminals, but in this period the file only captured 11 of the 12 terminals' data. You would submit a supplemental filing that contained data for the 12th terminal only.
- If supplemental transactions are more than a year old from the next original filing period to be submitted you would need to capture this data in a supplemental filing for the period in which the transactions occurred; otherwise, these "extra" transactions may be included in the next period's filing that will be submitted.

What to check:

- There must be an 'Original File' (BTI13 = '00') submitted and accepted for the period. (i.e., the original file processed and your 151 files did not contain a message stating "FILE REJECTED").
- There are no open / unresolved errors from the period.

What the file should include / exclude:

- This filing should contain only data that has not previously been submitted for the period.
- The file must include a REF~FJ segment with the transaction number (ST02 element) of the original or last replacement file processed and accepted for the period.
- The file must include an N1 looping structure (N1 thru PER segments) in the header portion of the file with the company name, address and contact information.

BTI14 = '6R' – Replacement Filing

When to use:

- The BTI14 = '6R' should be used when you wish to replace a previous original or replacement file **that contained errors** with an entirely new file. The original file must have been accepted (i.e., produced 151 acknowledgement files that did not contain a message stating "FILE REJECTED") AND there must be open / unresolved "must fix" errors. The replacement file will totally overlay all existing data for that period.

What to check:

- There must be an original or replacement file submitted and accepted for the period. (i.e., the file processed and your 151 acknowledgement files did not contain a message stating "FILE REJECTED").
- There are open / unresolved errors from the period.

What the file should include / exclude:

- This filing should include all receipts and disbursement activity for the period being filed, including inventory and gain/loss information.
- If the file is a TOR report, it should include, at minimum, ending inventory numbers for every FCN / Product Code combination used in the detail transactions in the summary information.
- The file must include a REF~FJ segment with the transaction number of the original or last replacement file processed and accepted for the period (this is the ST02 element from the original or replacement). This must not be the same number as the Transaction Set Control Number (ST02) of the correction, supplemental, or replacement file. The REF~FJ segment **must** be included in a replacement filing but **does not** appear in an original filing.

- The file must include N1 looping structure (N1 thru PER segments) in the header portion of the file with the company name, address and contact information. The file should have the same content as any original filing; Note: the REF~FJ segment **must** be included in a replacement filing but **does not** appear in an original filing.
- If the replacement file is a TOR filing, it **must** balance as does any original file.

▶ *M.259 - ExSTARS 4030 Correction/Replacement/Supplemental Files*

Differences between Correction (CO), Replacement (6R) and Supplemental Files (6S)

1. when to use which type of amendment file
2. how each file changes the data for a filing period
3. filer issues with amendment (CO, 6R and 6S) files

Correction Files when BTI14 = "CO"

1) This was the original and, until the most recent *ExSTARS* software release, the only way to correct data errors generated by original (BTI13 = '00') files in *ExSTARS* 4030. This can be used when an original file generates a 151 acknowledgment with "must fix" errors for a filing period; and the original file is not "rejected" due to a 997R syntax rejection, an out-of-balance error or the presence of duplicate FGS sequence numbers. It cannot be used if there are no outstanding "must fix" errors for the filing period.

2) The "CO" file includes only the header table and segments with data errors. The correction file uses the sequence number segment (REF~55 segments) associated with the segment(s) in error, the transaction set control number (ST02) from the original file that generated the error in a REF~FJ segment, and the filing period end date to match the corrected information with the data in the error tables. One feature of the "CO" file that is only provided with this type of file is the ability to correct a file using the "correct as submitted" error response code for information flagged in error from the detail table of the original transaction. This is particularly useful if the filer is trying to correct an original file that has been flagged with an invalid EIN for a carrier, consignor or position holder and the filer believes that the EIN is correct but not yet populated on the *ExSTARS* validation tables. The filer can submit the correction and resolve his errors while the EIN is investigated, validated and added to the validation tables if valid. Also, the "CO" file enables a filer to "delete" records in error from an original file at the detail (FGS loop) or ticket level of the transaction (bill of lading). It does not enable them to delete records at the TFS or summary level. If no error response code is included in the "CO" file, the response code defaults to "correct as submitted'. Because the 'CO" file contains only the corrected segments, there is no "balancing" of the file for terminal operator reports.

   The "CO" file is typically used to correct data errors and not errors in gallons reported. This is because the gallon amounts conveyed in the TIA segments of a "CO" file do not "overlay" the gallon amounts submitted in the original file, but instead they "append" the amounts. As an example, a filer incorrectly submits a "negative ending inventory" of -450 gallons for a product code in an original file that was in balance, and they had actually wanted to report 0 (zero) gallons for their ending inventory of that product. This will create a "must fix" error because *ExSTARS* 4030 will not accept negative ending inventories for a filing period. The correction file must convey +450 gallons and not 0 gallons in the TIA segment to correct the negative ending inventory, in order to bring their monthly ending inventory to 0 (zero) gallons for that product code.

3) The most prevalent filer issue with the "CO" file is typically matching the correct REF~FJ value to the transaction set control number in the original file that generated the errors, and matching the correct sequence number in the REF~55 segment that is associated with the outstanding error. In addition, the inclusion of gallon amount in "CO" files is also problematic for filers, as they don't recognize that the gallon amounts append and not overlay the amount reported in the original filing.

Replacement Files when BTI14 = ”6R”

1) Like the “CO” correction file, the “6R” replacement file can be used when an original file generates a 151 acknowledgment with “must fix” errors for a filing period; and the original file is not “rejected” due to a 997R syntax rejection, an out-of-balance error or the presence of duplicate FGS sequence numbers. It cannot be used if there are no outstanding “must fix” errors for the filing period.

2) The “6R” file is an entire replacement file for the filing period, and it must include all of the information submitted in the original file with corrections to the data errors identified in the 151 acknowledgment received in response to the original filing. The replacement file uses the transaction set control number (ST02) from the original file that generated the error(s) in a REF~FJ segment, and the filing period end date to match and then delete the all of the data in error and all of the existing records from the original filing. The file then “overlays” or “re-populates” the filer’s data for the filing period with all of the same validation criteria as an original file, including the requirement for a balanced file if it is a terminal operator report. There is no ability to submit an error response code in a “6R” file, and so the EINS and other data must be present on the *ExSTARS* “must fix” errors resulting form the original file, when there are a significant number of detail transactions that might have been submitted in error (e.g. duplicate receipts) and need to be deleted, when changing gallon amounts reported at both the detail and summary level, and when the filer is having a difficult time associating specific segments in error to a particular sequence number (REF~55 segment).

3) Filer issues with the use of the “6R” replacement file as an error correction tool include using the same transaction set control number (ST02) in the replacement file as in the original file that is being replaced (and conveyed in the REF~FJ segment of the “6R” file) – these need to be unique for a filing period for file tracking purposes. Also, when a “6R” generates “must fix” errors that must be corrected, the filer frequently uses the transactions set control number from the original file in the REF~FJ instead of the transaction set control number from the “6R”. Because the “6R” file has basically deleted anything associated with the original file, this causes problems in trying to match a correction or replacement file submitted to correct errors generated by a replacement file. The final issue with replacement files occurs when a filer first attempts to correct errors generated by an original file using a correction file which then generates new or additional errors. If the filer then tries to resolve all of the outstanding errors for the filing period by submitting a “6R” replacement file, the records and errors from the original file are deleted and over-written but the errors generated by the correction file remain and cannot be corrected.

Supplemental Files when BTI14 = “6S”

1) This was the original method to add/append data to an original filing or to correct data that was included in an original (BTI13 = ”00’) file in *ExSTARS* 4030. This can be used when it is realized that data from an original file has been erroneously omitted or when, as an example a valid EIN was used for a carrier but in reality another EIN should have been used as the carrier. It cannot be used if there are outstanding “must fix” errors for the filing period.

2) The “6S” file includes only the header table and the new or revised/corrected data to be added to the original filing. The supplemental file uses the transaction set control number (ST02) from the original file that contained the incorrect data in a REF~FJ segment, and the filing period end date to verify that there is an original filing to add data against. If errors are produced by the supplemental filing, they will need to be resolved by using either a “CO” or “6R” filing. The

REF~FJ in either of these cases would need to contain the number from the ST02 element in the supplemental filing.

When using the "6S" file to correct data, it is typically for the use of an incorrect EIN that happened to be a valid number on the validation tables. As an example, a filer incorrectly submits a valid carrier EIN for a product code in an original file that was in balance, and there were no "Must Fix" errors in the 151 acknowledgment files. Later due to an audit they learn the wrong carrier EIN had been used. The filer will need to create a "6S" filing that first backs out (issues negative gallon transactions equal to those in the origin filing) all the inappropriate transactions for the incorrect carrier EIN and then add new transactions that are equal to those in the original file with the correct carrier EIN used.

Purely adding data to a period may be done via use of the either and original filing (BTI13 = "00") or a supplemental filing (BTI14 = '6S"). If the data is within 12 months of the period being filed the data may be included in an original filing, otherwise the data will need to be submitted in a supplemental file.

3) The most prevalent filer issue with the "6S" file is typically matching the correct REF~FJ value to the transaction set control number in the original file where they want to append/add data or make data corrections.

   When using the "6S" file to correct data confusion often arises with having to initially back out the original transactions. The necessity for this exists because there are no open "Must Fix" errors on these transactions and thus no sequence numbers to use for matching against the original data.

- While not an "error", there are frequent occurrences of the mode of transport code product reclassification (BA) that appear to be accounting transactions rather than actual product reclassifications. There is also general confusion regarding summary (CE) and removal from terminal (RT) mode of transport transactions and when and how to use these appropriately.

Use of Supplemental Files

To Add Data to an Existing Report: A Supplemental file (BTI14 = 6S) is normally used to report new, additional data not reported in an original filing for a period. A Supplemental file can only be used when an original file has been processed and accepted for the filing period with no outstanding must fix errors.

For example: Filer A normally reports transactions for 12 terminals. In May, only 11 terminals were reported. A supplemental file could be used to file all transactions for May for terminal number 12. The period end date for the Supplemental file would reflect the period end date of the original file. The Supplemental file would refer to the ORIGINAL transaction set control number for the May filing and use that number in the REF~FJ segment. The file would contain ONLY those transactions not included in the original report (i.e., all the data for the twelfth terminal). The file would look like the following example:

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**000000002** ~01~040539587
~170628~0000~|~00403~000001001~0~T~^\ ***the Sender ID***
GS~TF~TERMCARR~040539587050~20170628~0000~1101~X~004030\
ST~813~939401031\
BTI~T6~050~47~040539587~20170628~OMCo~24~000000002~~~~~~**6S**\

6S indicates Supplemental file

DTM~194~**20170531** ***This is the period end date of the period being reported and matches the period of the original file***

REF~FJ~**000502** ***This is the transaction set control number of the ORIGINAL file that was accepted with no outstanding must fix errors***

N1~L9~OMCompany\
N3~222 Any Street\
N4~Anytown~NY~11111~USA\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\

TFS~T2~TOR~~~TC~T00AZ1111 ***This TFS loop identifies the terminal that did not report in the original file***

REF~55~1000000001\
DTM~184~20170531\
FGS~BI~PG~065\
REF~55~1000000101\
TIA~5002~~~406789~GA\
FGS~EI~PG~065\
REF~55~1000000102\
TIA~5002~~~3020075~GA\
FGS~GL~PG~065\
REF~55~1000000103\
TIA~5002~~~-90~GA\

TFS~T3~15A~PG~065~94~PL ***Segment identifies pipeline receipts of product code 065***

REF~55~2000000000\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T00AZ1111\
FGS~D~BM~71292\
REF~55~2000000001\
DTM~095~20170501\
TIA~5005~~~5000000~GA\
TIA~5006~~~5000000~GA\

TFS~T3~15B~PG~065~94~J ** ***This segment identifies the disbursements of product code 065 from the terminal*

REF~55~3000000000\
N1~OT~~TC~T00AZ1111\
N1~ON~OMCo~24~000000002\
N1~ST~AZ\
N1~CA~ABTR~24~000123456\
FGS~D~BM~7045truck15\
REF~55~3000000001\
DTM~095~20170503\
TIA~5005~~~6000~GA\
TIA~5006~~~6000~GA\

<<<all remaining transactions for the unreported terminal would be included>>>

Correction of Data "Mistakes": *ExSTARS* Version 4030 also provides a process by which reporting mistakes can be corrected using a Supplemental file (BTI14 = 6S). Reporting mistakes are not to be confused with Data Errors identified in the 151 acknowledgements and labeled "must fix" or "warning" errors. Reporting mistakes include such things as using a valid EIN to denote a carrier, but it is the incorrect carrier for the transaction; reporting a number of transactions for a product code that is a valid product code, but incorrect for the specific transactions, etc. Reporting mistakes are usually found during

audits and reporting reviews, and are not normally evident by reviewing the acknowledgement files; however, some may become apparent during review of the Terminal Inventory Report (TIR) acknowledgement produced with every original report.

In these instances, the Supplemental file is used to "back out" or negate the specific transactions erroneously reported, and then report said transactions with the appropriate Carrier, Consignor, Position Holder, product code, and mode of transportation information.

The following examples illustrate two uses of the Supplemental file to correct reporting mistakes. In the first example, product was reported to be moved by the wrong carrier. In the second example, an incorrect product code was reported for a group of receipts.

Example 1: Incorrect Carrier reported for a group of terminal disbursements: Here is the relevant section of the original file showing receipt and disbursement transactions: Inventory amounts do not change, so Ending Inventory and Gain/Loss information does not need to be submitted.

Original file:

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**000000002** ~01~040539587
~170321~0000~|~00403~000001001~0~T~^\ ***the Sender ID***
GS~TF~TERMCARR~040539587050~20170321~0000~1101~X~004030\
ST~813~***50017***\ ***The ST02 element is the Transaction Set Control Number***
BTI~T6~050~47~040539587~20170321~OMCo~24~000000002~~~~~**00**\ ***00 = Original file***
DTM~194~**20170228** ***This is the period end date of the period being reported***
TIA~5001~775232~GA\
N1~L9~OMCompany\
N3~222 Any Street\
N4~Anytown~NY~11111~USA\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\
TFS~T2~TOR~~~TC~T00CT1234\
REF~55~1000000001\
DTM~184~20170228\
TIA~5005~~~350~GA\
TIA~5006~~~350~GA\
<<<Additional receipts are reported>>>

TFS~T3~15B~PG~054~94~J ** ***This segment identifies the disbursements of product code 054 from the terminal*
REF~55~3000000000\
N1~OT~~TC~T00CT1234\
N1~ON~OMCo~24~000000002\
N1~ST~CT\
N1~CA~ABTR~24~000123456\ **AB Trucking is reported as the carrier for 3 disbursements**
FGS~D~BM~7045truck15\
REF~55~3000000001\
DTM~095~20170204\
TIA~5005~~~1850~GA\
TIA~5006~~~1850~GA\
FGS~D~BM~7045truck15\
REF~55~3000000002\
DTM~095~20170215\

TIA~5005~~~3200~GA\
TIA~5006~~~3200~GA\
FGS~D~BM~7045truck15\
REF~55~3000000002\
DTM~095~20170221\
TIA~5005~~~197~GA\
TIA~5006~~~197~GA\
<<<Additional disbursements are reported>>>
<<<Closing Envelope segments>>>

After an audit, it was determined that three disbursements from Terminal T00CT1234 were reported using AB Trucking, but were really carried by First Trucking – EIN 122055088. To correct this reporting mistake, the transactions reported in error must be reversed; that is, each gallon amount reported must be negated then each ticket re-entered with the correct Carrier information.

Since inventory amounts do not change, Ending Inventory and Gain/Loss information does not need to be submitted.

Supplemental file:

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**000000002** ~01~040539587
~170325~0000~|~00403~000001001~0~T~^\ ***the Sender ID***
GS~TF~TERMCARR~040539587050~20170325~0000~1101~X~004030\
ST~813~50019\
BTI~T6~050~47~040539587~20170315~OMCo~24~000000002~~~~~~**6S**\
6S = Supplemental file
DTM~194~**20170228** ***This is the period end date of the period being reported and matches the period of the original file***
REF~FJ~**50017** ***This is the transaction set control number of the ORIGINAL file that was accepted with no outstanding must fix errors***
N1~L9~OMCompany\
N3~222 Any Street\
N4~Anytown~NY~11111~USA\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\
TFS~T3~15B~PG~054~94~J ** ***This is the loop reported erroneously.*
REF~55~3000000000\
N1~OT~~TC~T00CT1234\
N1~ON~OMCo~24~000000002\
N1~ST~CT\
N1~CA~ABTR~24~000123456\ **AB Trucking is reported as the carrier. The following tickets must be negated.**
FGS~D~BM~7045truck15\
REF~55~3000000001\
DTM~095~20170204\
TIA~5005~~~**-1850**~GA\ ***This negates the amount of this ticket reported under the incorrect Carrier***
TIA~5006~~~**-1850**~GA\
FGS~D~BM~7045truck15\
REF~55~3000000002\
DTM~095~20170215\
TIA~5005~~~**-3200**~GA\ ***This negates the amount of this ticket reported under the incorrect Carrier***

TIA~5006~~~**-3200**~GA\
FGS~D~BM~7045truck15\
REF~55~3000000002\
DTM~095~20170221\
TIA~5005~~~**-197**~GA\ ***This negates the amount of this ticket reported under the incorrect Carrier***
TIA~5006~~~**-197**~GA\
TFS~T3~15B~PG~054~94~J ** ***This loop will now add the transactions back in correctly*
REF~55~3000000000\
N1~OT~~TC~T00CT1234\
N1~ON~OMCo~24~000000002\
N1~ST~CT\
N1~CA~FIRS~24~122055088 **First trucking replaces AB trucking as the carrier. The following tickets are reposted.**
FGS~D~BM~7045truck15\
REF~55~3100000001\
DTM~095~20170204\
TIA~5005~~~**1850**~GA\ ***This reposts the amount of this ticket under the correct Carrier***
TIA~5006~~~**1850**~GA\
FGS~D~BM~7045truck15\
REF~55~3100000002\
DTM~095~20170215\
TIA~5005~~~**3200**~GA\ ***This reposts the amount of this ticket under the correct Carrier***
TIA~5006~~~**3200**~GA\
FGS~D~BM~7045truck15\
REF~55~3100000002\
DTM~095~20170221\
TIA~5005~~~**197**~GA\ ***This reposts the amount of this ticket under the correct Carrier***
TIA~5006~~~**197**~GA\
<<<closing envelope segments >>>

Example 2:

A group of transactions were reported under the wrong product code; the transactions were reported as a receipt and three movements of product code 161 but should have all been reported as product code 167. The terminal (T00NY2222**)** in the report does not, and never has, dealt with product 161.

Original transaction:

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**000000002** ~01~040539587
~170228~0000~|~00403~000001001~0~T~^\ ***the Sender ID***
GS~TF~TERMCARR~040539587050~20170228~0000~1101~X~004030\
ST~813~**2030**\ ***ST02 is the Transaction set control number***
BTI~T6~050~47~040539587~20170228~OMCo~24~000000002~~~~~**00**\ ***00 = Original file***
DTM~194~**20170131** ***This is the period end date of the period being reported***
TIA~5001~44285858~GA\
N1~L9~OMCompany\
N3~222 Any Street\
N4~Anytown~NY~11111~USA\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\
TFS~T2~TOR~~~TC~T00NY2222\
REF~55~1000000001\

DTM~184~20170131\
FGS~BI~PG~161\
REF~55~1000000101\
TIA~5002~~~32000~GA\
FGS~EI~PG~161\
REF~55~1000000102\
TIA~5002~~~6589~GA\
FGS~GL~PG~161\
REF~55~1000000103\
TIA~5002~~~-125~GA\
<<< Additional inventory data reported >>>

TFS~T3~15A~PG~161~94~J ** ***This segment identifies truck receipt of product code 161*
REF~55~2000000000\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T00NY2222\
FGS~D~BM~3201\
REF~55~2000000001\
DTM~095~20170120\
TIA~5005~~~2800~GA\
TIA~5006~~~2800~GA\
<<< Additional receipts are reported >>>

TFS~T3~15B~PG~161~94~J ** ***This segment identifies the disbursements of product code 161 from the terminal (Should be PC 167)*
REF~55~3000000000\
N1~OT~~TC~T00NY2222\
N1~ON~OMCo~24~000000002\
N1~ST~CT\
N1~CA~ABTR~24~000123456\
FGS~D~BM~9990001\
REF~55~3000000001\
DTM~095~20170104\
TIA~5005~~~1000~GA\
TIA~5006~~~1000~GA\
FGS~D~BM~9990002\
REF~55~3000000002\
DTM~095~20170115\
TIA~5005~~~2500~GA\
TIA~5006~~~2500~GA\
FGS~D~BM~9990003\
REF~55~3000000002\
DTM~095~20170121\
TIA~5005~~~3000~GA\
TIA~5006~~~3000~GA\
<<<Additional disbursements of other products are reported>>>
<<<Closing Envelope segments>>>

To correct the reporting error, the Inventory data must be removed for the product code by replacing the Beginning and Ending Inventory and Gain/Loss amounts with zeros (since the incorrect product is not used in this terminal). Each detail transaction will also need to be negated and then reposted using the correct product code.

Supplemental file:

ISA~03~LIHTPBRBXX~01~APTJCGHJMI~32~**000000002** ~01~040539587
~170305~0000~|~00403~000001001~0~T~^\ ***the Sender ID***
GS~TF~TERMCARR~040539587050~20170305~0000~1101~X~004030\
ST~813~2032\
BTI~T6~050~47~040539587~20170305~OMCo~24~000000002~~~~~~**6S**\
6S = Supplemental file
DTM~194~**20170131** ***This is the period end date of the original period***
REF~FJ~**2030**\ ***This is the transaction set control number of the ORIGINAL file that was accepted with no outstanding must fix errors***
N1~L9~OMCompany\
N3~222 Any Street\
N4~Anytown~NY~11111~USA\
PER~CN~OMCompanyContact~TE~5551556500~FX~5551391812~EM~EmailAddress2\
TFS~T2~TOR~~~TC~T00NY2222\
REF~55~1000000001\
DTM~184~20170131\
FGS~BI~PG~161\
REF~55~1000000101\
TIA~5002~~~0~GA\ ***This sets the beginning inventory of the incorrectly reported product to zero.***
FGS~EI~PG~161\
REF~55~1000000102\
TIA~5002~~~0~GA\ ***This sets the ending inventory of the product to zero.***
FGS~GL~PG~161\
REF~55~1000000103\
TIA~5002~~~0~GA\ ***This sets the Gain/Loss amount of the product to zero.***
TFS~T3~15A~PG~161~94~J ** ***This segment identifies the truck receipt of product code 161 (invalid reporting loop)*
REF~55~2000000000\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T00NY2222\
FGS~D~BM~3201\
REF~55~2000000001\
DTM~095~20170120\
TIA~5005~~~-2800~GA\ ***This negates the amount of the incorrectly reported receipt***
TIA~5006~~~-2800~GA\
TFS~T3~15A~PG~167~94~J ** ***This segment identifies the truck receipt of product code 167 (Correct product code))*
REF~55~2900000000\
N1~CA~OMCo~24~000000002\
N1~DT~~TC~T00NY2222\
FGS~D~BM~3201\
REF~55~2900000001\
DTM~095~20170120\
TIA~5005~~~2800~GA\ ***This adds in the amount of the correctly reported receipt***
TIA~5006~~~2800~GA\
TFS~T3~15B~PG~161~94~J ** ***This segment identifies the disbursements of product code 161 from the terminal (invalid reporting)*
REF~55~3000000000\

N1~OT~~TC~T00NY2222\
N1~ON~OMCo~24~000000002\
N1~ST~CT\
N1~CA~ABTR~24~000123456\
FGS~D~BM~9990001\
REF~55~3000000001\
DTM~095~20170104\
TIA~5005~~~-1000~GA\ ***Negates the amount of the incorrectly reported disbursement***
TIA~5006~~~-1000~GA\
FGS~D~BM~9990002\
REF~55~3000000002\
DTM~095~20170115\
TIA~5005~~~-2500~GA\ ***Negates the amount of the incorrectly reported disbursement***
TIA~5006~~~-2500~GA\
FGS~D~BM~9990003\
REF~55~3000000002\
DTM~095~20170121\
TIA~5005~~~-3000~GA\ ***Negates the amount of the incorrectly reported disbursement***
TIA~5006~~~-3000~GA\
TFS~T3~15B~PG~167~94~J ** ***This loop correctly reports disbursements of product code 167 from the terminal*
REF~55~3000000000\
N1~OT~~TC~T00NY2222\
N1~ON~OMCo~24~000000002\
N1~ST~CT\
N1~CA~ABTR~24~000123456\
FGS~D~BM~9990001\
REF~55~3000000001\
DTM~095~20170104\
TIA~5005~~~1000~GA\ ***This correctly posts the disbursement of product code 167***
TIA~5006~~~1000~GA\
FGS~D~BM~9990002\
REF~55~3000000002\
DTM~095~20170115\
TIA~5005~~~2500~GA\ ***This correctly posts the disbursement of product code 167***
TIA~5006~~~2500~GA\
FGS~D~BM~9990003\
REF~55~3000000002\
DTM~095~20171221\
TIA~5005~~~3000~GA\ ***This correctly posts the disbursement of product code 167***
TIA~5006~~~3000~GA\

<<<Closing Envelope segments>>>

▶ *M.269 - Additional Notes on Gallon Amounts Submitted in Transactions*

Standards for TIA Quantity Field (TIA04) Capturing Ending Inventory:

Ending Inventory should never fall below zero (0) for a filing period (i.e., the ending inventory number should never be negative). *ExSTARS* is a physical inventory system; if a tank is empty it has zero gallons. Physical inventory is expected to be taken on a monthly basis, therefore the reported ending inventory amount is not to be a number arrived at from an accounting or inventory system. If a negative ending inventory number is submitted it will be flagged as an error that must be fixed prior to the following month's filing being accepted.

If there is ever a need to revise the ending inventory number and the file was previously balanced, it would follow that the submitted gain/loss number would also need to be adjusted. Please review the notes in this appendix entitled **Procedures for Revising Amounts Submitted in Transactions** for additional information on how these numbers may be corrected. Changes to Ending Inventory and Gain/Loss amounts will always be treated as an adjustment to the original submission.

Standards for TIA Quantity Field (TIA04) Capturing Net Gallons:

Zero Gallon Amounts:

Net Gallons on a transaction should never be submitted as a zero (0) amount. A zero gallon amount for either a receipt or disbursement would imply no actual movement of product and therefore no transaction to report.

The only instance where a net gallon amount would be acceptable as a negative number is in the instance where a receipt or disbursement was originally submitted, and later discover that the gallon amount was incorrectly captured. If you are using the double entry accounting method as discussed in **Procedures for Revising Amounts Submitted in Transactions,** under the section **Standards for TIA Quantity Field (TIA04) Capturing Receipts & Disbursements;** and using the **Double entry accounting (Preferred Method),** a negative gallon amount would be acceptable.

Return of Product:

Return of a product should not be shown as a negative or reversing transaction for the original amount. Below is an example of a potential situation:

Example:
On the June 2010 Terminal Operator Report a non-bulk disbursement transaction of taxable fuel was reported. This was later rejected by the customer and returned to a crude tank at our refinery. The product was returned in July 2010. How should this be handled for July reporting purposes?

The initial disbursement would appear similar to the following. The product has broken the rack and will not come back into the tank.

```
TFS~T3~15B~PG~065~94~J \          <<Non-bulk Terminal disbursement for product code 065>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\              <<FCN where transaction happened>>
N1~CA~GUES~24~123456789\
N1~ON~UNKN~24~456789123\
N1~ST~GA\
FGS~D~BM~51564\
```

```
REF~55~2000000001\
DTM~095~20170628\          <<Date transaction took place>>
TIA~5005~~~7200~GA\        <<Net number of gallons for transaction>>
TIA~5006~~~7200~GA\        <<Gross number of gallons for transaction>>
```

When the product is returned to a crude tank for re-refinement, it should be recorded as a receipt into that terminal.

```
TFS~T3~15A~PG~001~94~J \   <<Terminal receipt for returned product code 001>>
REF~55~1000000003\
N1~DT~~TC~T96GR6292\       <<FCN where reclassification happened>>
N1~CA~GUES~24~123456789\
FGS~D~BM~51564\
REF~55~2000000003\
DTM~095~20170705\          <<Date return took place>>
TIA~5005~~~7200~GA\        <<Net number of gallons for transaction>>
TIA~5006~~~7200~GA\        <<Gross number of gallons for transaction>>
```

The returned product should <u>not</u> be returned as a negative disbursement using the original product code. Once the product has broken the rack there is no assurance that it has not been contaminated by the time it is returned.

If an accounting credit needs to be issued to the purchaser of the original product it should be done through an accounting transaction and should not be reflected in *ExSTARS* reporting other than as described above.

▶ *M.271 - Sample No Activity Report*

If an active and approved terminal ceases operations, and the facility is still capable of acting as a terminal, then *ExSTARS* reporting is required. In this instance, file a no activity report as shown below.

The no activity report can only be used to report when an entire terminal does not have activity for a reporting period and is not intended to be used for individual products within a terminal.

```
ISA~03~I0xxxxxxxx~01~xxxxxxxxx0~32~T99AA99990000~01~040539587~171105~1649~|~00403~0
00001766~0~P~^\
GS~TF~xxxxxxxxx000000~040539587050~20171105~164909~1766~X~004030\
ST~813~2404~0200\
BTI~T6~050~47~040539587~20171105~ABCD~24~987654321~~~48~201709999S~00\
DTM~194~20171031\
TIA~5001~~~0~GA\
N1~L9~No Processing Company, Inc.\
N3~100 West First Street\
N4~Anytown~NY~12345~USA\
PER~EA~Tom Brown~TE~9195093210~FX~9195093211~EM~tbrown@noprod.com\
PER~CN~Sue Silver~TE~9195093220~FX~9195093220~EM~ssilver@noprod.com\
TFS~T2~TOR~~~TC~T99AA9999\
REF~55~10001\
REF~BE~1\
SE~14~2404\
GE~1~1766\
IEA~1~000001766\
```

▶ *M.272 - Product Reclassification / Blended Fuel Disbursement / Certain Fuels Mixtures*

The code BA is used for 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.

Product reclassifications itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product. Product reclassification may be reported in summary by a set of product reclassifications at the end of the filing period or in detail at the time of product disbursement.

Schedule 15A product reclassification(s) amounts must be equal to the sum of the Schedule 15B amounts in total that create the mixture or product. (i.e. - if you have 242,000 gallons of blended product, the Schedule 15A Receipts amount for that product code must be equal to the sum of the Schedule 15B "BA" disbursements (220,000 of product 1 and 22,000 of product 2)).

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
This type of reclassification involves changes to the Product Code where the volume doesn't change. (Ex. Kerosene to Jet Fuel or Undyed diesel to Dyed diesel).

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 sulfur undyed (product code 167) to dyed diesel at the rack at the time of disbursement. The inventory of diesel fuel #2 low sulfur undyed would need to be reduced by 8,000 gallons, and the amount of diesel fuel low sulfur 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 (BA) disbursement (15B) of 8,000 gallons of diesel fuel #2 low sulfur 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 product reclassification (BA) receipt (15A) of 8,000 gallons of diesel fuel low sulfur dyed (product code 227).

The transactions to accomplish this blending/reclassifying of Diesel Fuel #2 Low Sulfur Undyed to Diesel Fuel #2 Low Sulfur Dyed would appear as follows:

```
TFS~T3~15B~PG~167~94~BA\        <<Terminal disbursement prod reclass for product code 167>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\            <<FCN where reclassification happened>>
FGS~D~BM~RECLASS\
REF~55~2000000001\
DTM~095~20170628\               <<Date reclassification took place>>
TIA~5005~~~8000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\             <<Gross number of gallons for transaction>>
TFS~T3~15A~PG~227~94~BA\        <<Terminal receipt product reclassification for product code 227>>
REF~55~1000000002\
N1~DT~~TC~T96GR6292\            <<FCN where reclassification happened>>
FGS~D~BM~RECLASS\
REF~55~2000000002\
```

```
DTM~095~20170628\          <<Date reclassification took place>>
TIA~5005~~~8000~GA\        <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\        <<Gross number of gallons for transaction>>
```

Once these entries have been completed, you can then report a standard disbursement transaction for Diesel Fuel #2 Low Sulfur Dyed, (product code 227).

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 BA entries at month end to record all use of the dye product in one lump transaction. This type of month end product reclassification 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, 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 product reclassifications at the end of the filing period.

Example 2
This type of reclassification involves mixtures of Product Codes where new Products are created – for example Biodiesel and Diesel mixed to create a Biodiesel mixture or gasoline and Ethanol mixed to create an Ethanol Blend.

Note: any BA's involving Renewable fuels i.e. - Exx, Bxx, or Dxx require the PH of both products used to create the new mixture be reported.

Assume that a terminal needs to disburse a truck-load (8,000 gallons) of a 10% ethanol mixture. It converts 7,200 gallons of gasoline and 800 gallons of ethanol to 8,000 gallons of a 10% ethanol mixture. 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 10% ethanol mixture inventory of 8,000 gallons needs to be established so that it may be disbursed. To accomplish this, a product reclassification (BA) disbursement (15B) of 7,200 gallons of gasoline (product code 065), is reported. A product reclassification disbursement (15B) must also be made to capture the use of the 800 gallons of ethanol mixed with the gasoline to create the ethanol mixture. To account for the 8,000 gallons of the 10% ethanol mixture to be disbursed, there must first be a BA receipt (15A) of 8,000 gallons of a 10% ethanol mixture (product code E10). See example below.

It is preferred that a product reclassification 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 ethanol mixture would appear as follows:

```
TFS~T3~15B~PG~065~94~BA\       <<Terminal disbursement prod reclass for product code 065>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\           <<FCN where reclassification happened>>
N1~ON~NMCA~24~123456789\       <<PH name control and EIN of 065 blended with certain fuel>>
FGS~D~BM~ BAdj\                <<Doc # on BA is BAdj >>
REF~55~2000000001\
DTM~095~20170628\              <<Date reclassification took place>>
TIA~5005~~~7200~GA\            <<Net number of gallons for transaction>>
TIA~5006~~~7200~GA\            <<Gross number of gallons for transaction>>

TFS~T3~15B~PG~E00~94~BA\       <<Terminal disbursement prod reclass for product code E00>>
```

```
REF~55~1000000002\
N1~OT~~TC~T96GR6292\          <<FCN where reclassification happened>>
N1~ON~NMCT~24~234567890\      <<PH name control and EIN of E00 blended with fuel>>
FGS~D~BM~BAdj\                [Doc # on BA is BAdj]
REF~55~2000000002\
DTM~095~20170628\             <<Date reclassification took place>>
TIA~5005~~~800~GA\            <<Net number of gallons for transaction>>
TIA~5006~~~800~GA\            <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~E10~94~BA\      <<Terminal receipt product reclassification for product code E10>>
REF~55~1000000003\
N1~DT~~TC~T96GR6292\          <<FCN where reclassification happened>>
N1~ON~NMCA~24~123456789\      <<PH name control and EIN of E10 blended with fuel>>
FGS~D~BM~ BAdj\               [Doc # on BA is BAdj]
REF~55~2000000003\
DTM~095~20170628\             <<Date reclassification took place>>
TIA~5005~~~8000~GA\           <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\           <<Gross number of gallons for transaction>>
```

In this example, the two disbursements product codes 065 and E00 combine to provide the ethanol mixture and the total disbursement gallons (7,200 + 800) equals the total receipt gallons (8,000).

►*M.275 - Product Reclassification of Substitute Product Codes*

The June 6, 2011 ExSTARS release restricted book adjustment receipts for certain product codes. Terminal operators with product reclassifications or conversions into these restricted product codes were instructed to use substitute product codes. **The use of substitute product codes is no longer necessary.**

ExSTARS Product Codes		
Description	Restricted Product Codes	Substitute Product Codes
Ethanol	E00	S00
Crude (any)	001	S01
TAME	121	S21
Raffinates	223	S23
Aviation Gasoline	125	S25
Liquified Natural Gas	225	S26
Benzene	248	S48
Condensate (not Crude)	049	S49
ETBE	249	S50
Ethane	052	S52
Propane	054	S54
Methane	265	S65
Propylene	075	S75
Xylene	076	S76
Excluded Liquid (Mineral Oil)	077	S77
Marine Diesel Oil	279	S79
Marine Gas Oil	280	S80
Mineral Oils	281	S81
Asphalt	188	S88
Additive – Miscellaneous	090	S90
Undefined (Other) Product	092	S92
MTBE	093	S93
Ethylene	196	S96
Butylene	198	S98
Toluene	199	S99

Filers should convert or reclassify any inventory of substitute product codes to the normal product code and continue filing with only the normal product code. To convert from the substitute product code to the normal product code, use book adjustment (mode code BA) transactions.

Example
A terminal previously blended 4,000 gallons of diesel fuel #4 dyed (PC-153) with marine diesel oil (PC-279), as a product downgrade. BA receipts were not permitted into PC-279, so the terminal used substitute PC-S79. The terminal now has 4,000 gallons of S79 in inventory, which should be converted or reclassified to the normal product code for marine diesel oil, 279. The book adjustments are illustrated below.

```
TFS~T3~15B~PG~S79~94~BA\          <<Terminal disbursement book adj. for product code S79>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\              <<TCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000001\
DTM~095~20180928\                 <<Date reclassification took place>>
TIA~5005~~~4000~GA\               <<Net number of gallons for transaction>>
TIA~5006~~~4000~GA\               <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~279~94~BA\          <<Terminal disbursement book adj. for product code 279>>
REF~55~1000000002\
N1~OT~~TC~T96GR6292\              <<TCN where reclassification happened>>
N1~ON~NMCA~24~123456789\          <<PH name control and EIN of 279
FGS~D~BM~51564\
REF~55~2000000002\
DTM~095~20180928\                 <<Date reclassification took place>>
TIA~5005~~~4000~GA\               <<Net number of gallons for transaction>>
TIA~5006~~~4000~GA\               <<Gross number of gallons for transaction>>
```

In this example, the total inventory of substitute product code S79 is reduced to 0 gallons and the inventory of product code 279 is increased by 4,000 gallons. S79 should not be used in future filings. All transactions of marine diesel oil will use product code 279.

►*M.277 - Examples for optional reporting of Book Adjustment Blends of less than 5% biodiesel*

Terminal operators may choose to use the current applicable product codes for dyed and undyed diesel fuel for blends containing up to 5% biodiesel. As a reminder, book adjustment (BA) reporting is required when choosing this option. If you do not choose this option, you should continue with detailed reporting of diesel fuel blends containing up to 5% biodiesel. (i.e., B01-B05, D01-D05).

Example 1
Assume that a terminal (TCN) has 300,000 gallons of diesel fuel high sulfur #2 undyed (product code 283) and 20,000 gallons of biodiesel (product code B00) in its inventory. The terminal then blends in tank 98,000 gallons of product code 283 with a total quantity of 2,000 gallons of biodiesel (product code B00). This pair of book adjustments increases the terminal inventory of product code 283 to 302,000 gallons and reduces the terminal inventory of product code B00 to 18,000 gallons. The terminal operator then makes a disbursement of 8,000 gallons of the 2% biodiesel blend and injects dye into the blend at the rack. This at the rack dyed blend is reported as an 8,000 gallons truckload disbursement of product code 226. To accomplish this, a BA disbursement (15B) of 2,000 gallons of biodiesel (B00), is reported. The resulting receipt of 2,000 gallons can then be reported as a BA receipt (15A) of product code 283 because the total in tank biodiesel blend is 5% or less. The terminal must then report the book adjustment disbursement(15B) of the 8,000 gallons of product code 283 and the book adjustment receipt(15A) of product code 226 to reflect the injected dye, and can then report the truckload disbursement (15B) of 8,000 gallons product code 226.

```
TFS~T3~15B~PG~B00~94~BA\        <<Terminal disbursement book adj. for product code B00>>
REF~55~1000000001\
N1~OT~~TC~T22CA9292\            <<TCN where reclassification happened>>
N1~ON~NMCA~24~123456789\        <<PH name control and EIN of B00>>
FGS~D~BM~BA561\
REF~55~2000000001\
DTM~095~20170116\               <<Date reclassification took place>>
TIA~5005~~~2000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~2000~GA\             <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~283~94~BA\        <<Terminal receipt book adj. for substitute product code 283>>
REF~55~1000000002\
N1~DT~~TC~ T22CA9292\           <<TCN where reclassification happened>>
FGS~D~BM~BA562\
REF~55~2000000002\
DTM~095~20170116\               <<Date reclassification took place>>
TIA~5005~~~2000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~2000~GA\             <<Gross number of gallons for transaction>>

TFS~T3~15B~PG~283~94~BA\        <<Terminal disbursement book adj. for product code 283>>
REF~55~1000000003\
N1~OT~~TC~T22CA9292\            <<TCN where reclassification happened>>
FGS~D~BM~BA563\
REF~55~2000000003\
DTM~095~20170116\               <<Date reclassification took place>>
TIA~5005~~~8000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\             <<Gross number of gallons for transaction>>
```

```
TFS~T3~15A~PG~226~94~BA\          <<Terminal receipt book adj. for dyed product code 226>>
REF~55~1000000004\
N1~DT~~TC~ T22CA9292\             <<TCN where reclassification happened>>
FGS~D~BM~BA564\
REF~55~2000000004\
DTM~095~20170116\                 <<Date reclassification took place>>
TIA~5005~~~8000~GA\               <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\               <<Gross number of gallons for transaction>>

TFS~T3~15B~PG~226~94~J \          <<Terminal disbursement via truck for product code 226>>
REF~55~1000000005\
N1~OT~~TC~ T22CA9292\             <<TCN where reclassification happened>>
N1~ON~NMCA~24~123456789\          <<PH name control and EIN of product code 226
N1~ST~CA\                         <<Ship To State for truck disbursement>>
FGS~D~BM~51565\
REF~55~2000000005\
DTM~095~20170116\                 <<Date disbursement took place>>
TIA~5005~~~8000~GA\               <<Net number of gallons for transaction>>
TIA~5006~~~8000~GA\               <<Gross number of gallons for transaction>>
```

In this example, the ending inventory of product code 283 would be 294,000 gallons (300,000 plus 2,000 minus 8,000) and the ending inventory of product code B00 would be 18,000 gallons (20,000 minus 2,000).
It is acceptable to make a single pair of book adjustments at the end of the filing period for the all of the dye injected at the rack and disbursed for the month.

Example 2

A terminal has been reporting its transactions and inventory of 4% Biodiesel as Product Code B04 (4% blend of Biodiesel with 96% Diesel Fuel #1 Low Sulphur Undyed). With the new optional book adjustment reporting for diesel fuel and biodiesel mixtures containing up to 5% biodiesel, the terminal operator may convert their inventory from PC B04 to PC 161. For this example, a June 2017 ending inventory of 400,000 gallons of PC B04 (4% blend of Biodiesel with 96% Diesel Fuel #1 Low Sulphur Undyed) and 4,000,000 gallons of PC 161 (Diesel Fuel #1 Low Sulphur Undyed) was last reported to ExSTARS. In order to convert this inventory to Product Code 161 (Diesel Fuel #1 Low Sulphur Undyed), the terminal reports a BA disbursement (15B) of 400,000 gallons from PC B04 to reflect a reduction in inventory. A corresponding BA receipt (15A) of 400,000 gallons into PC 161 is made to reflect the updated inventory of PC 161 for Diesel Fuel #1 Low Sulphur Undyed. The book adjustments are illustrated below.

```
TFS~T3~15B~PG~B04~94~BA\          <<Terminal disbursement book adj. for product code B04>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\              <<TCN where reclassification happened>>
N1~ON~24~987654321\               <<Position Holder of PC B04>>
FGS~D~BM~51569\
REF~55~2000000001\
DTM~095~20170701\                 <<Date reclassification took place>>
TIA~5005~~~400000~GA\             <<Net number of gallons for transaction>>
```

```
TIA~5006~~~400000~GA\          <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~161~94~BA\       <<Terminal receipt book adj. for product code 161>>
REF~55~1000000002\
N1~DT~~TC~T96GR6292\           <<TCN where reclassification happened>>
FGS~D~BM~51569\
REF~55~2000000002\
DTM~095~20170701\              <<Date reclassification took place>>
TIA~5005~~~400000~GA\          <<Net number of gallons for transaction>>
TIA~5006~~~400000~GA\          <<Gross number of gallons for transaction>>
```

In this example, the total inventory decreases for product code B04 (400,000 – 400,000) to zero gallons and the total inventory increases in PC 161 (4,000,000 + 400,000) to 4,400,000 gallons.

►*M.280 - Examples to convert inventory to CBOB, RBOB, or Natural Gasoline with Book Adjustments*

Example 1

A terminal has been reporting its transactions and inventory of natural gasoline as Product Code 122 (Blending components, other). With the new product code of 061 to define natural gasoline as a unique product, the terminal operator may convert their inventory from PC 122 to PC 061. For this example, 100,000 gallons of natural gasoline (PC 061) is included in the June 2017 ending inventory of 300,000 gallons of Blending components, other (PC 122) last reported to ExSTARS. In order to convert this inventory to the new product code, the terminal reports BA disbursements (15B) of 100,000 gallons from PC 122 to reflect a reduction in inventory. A corresponding BA receipt (15A) of 100,000 gallons into PC 061 is made to reflect the inventory of the new PC 061 for natural gasoline. The book adjustments are illustrated below.

```
TFS~T3~15B~PG~122~94~BA\          <<Terminal disbursement book adj. for product code 122>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\              <<TCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000001\
DTM~095~20170701\                 <<Date reclassification took place>>
TIA~5005~~~100000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~100000~GA\             <<Gross number of gallons for transaction>>


TFS~T3~15A~PG~061~94~BA\          <<Terminal receipt book adj. for product code 061>>
REF~55~1000000003\
N1~DT~~TC~T96GR6292\              <<TCN where reclassification happened>>
FGS~D~BM~51564\
REF~55~2000000003\
DTM~095~20170701\                 <<Date reclassification took place>>
TIA~5005~~~100000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~100000~GA\             <<Gross number of gallons for transaction>>
```

In this example, the total inventory decreases for product code 122 (300,000 – 100,000) to 200,000 gallons and the total inventory increases in PC 061 (0 + 100,000) to 100,000 gallons.

Example 2

A terminal has been reporting its transactions and inventory of CBOB as Product Code 065 (Gasoline). With the new product code of 301 to define CBOB as a unique product, the terminal operator may convert their inventory from PC 065 to PC 301. For this example, 2,000,000 gallons of PC 301 (CBOB) is included in the June 2017 ending inventory of 3,000,000 gallons of Product Code 065 (Gasoline) last reported to ExSTARS. In order to convert this inventory to the new product code, the terminal reports BA disbursements (15B) of 2,000,000 gallons from PC 065 to reflect a reduction in inventory. A corresponding BA receipt (15A) of 2,000,000 gallons into PC 301 is made to reflect the inventory of the new PC 301 for CBOB. The book adjustments are illustrated below.

```
TFS~T3~15B~PG~065~94~BA\        <<Terminal disbursement book adj. for product code 065>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\            <<TCN where reclassification happened>>
FGS~D~BM~51567\
REF~55~2000000001\
DTM~095~20170701\               <<Date reclassification took place>>
TIA~5005~~~2000000~GA\          <<Net number of gallons for transaction>>
TIA~5006~~~2000000~GA\          <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~301~94~BA\        <<Terminal receipt book adj. for product code 301>>
REF~55~1000000003\
N1~DT~~TC~T96GR6292\            <<TCN where reclassification happened>>
FGS~D~BM~51567\
REF~55~2000000003\
DTM~095~20170701\               <<Date reclassification took place>>
TIA~5005~~~2000000~GA\          <<Net number of gallons for transaction>>
TIA~5006~~~2000000~GA\          <<Gross number of gallons for transaction>>
```

In this example, the total inventory decreases for product code 065 (3,000,000 – 2,000,000) to 1,000,000 gallons and the total inventory increases in PC 301 (0 + 2,000,000) to 2,000,000 gallons.

Example 3

A terminal has been reporting its transactions and inventory of RBOB as Product Code 065 (Gasoline). With the new product code of 302 to define RBOB as a unique product, the terminal operator may convert their inventory from PC 065 to PC 302. For this example, 500,000 gallons of PC 302 (RBOB) is included in the June 2017 ending inventory of 2,000,000 gallons of PC 065 (Gasoline) last reported to ExSTARS. To convert this inventory to the new product code, the terminal reports BA disbursements (15B) of 500,000 gallons from PC 065 to reflect a reduction in inventory. A corresponding BA receipt (15A) of 500,000 gallons into PC 302 is made to reflect the inventory of the new PC 302 for RBOB. The book adjustments are illustrated below.

```
TFS~T3~15B~PG~065~94~BA\        <<Terminal disbursement book adj. for product code 065>>
REF~55~1000000001\
N1~OT~~TC~T96GR6292\            <<TCN where reclassification happened>>
FGS~D~BM~51569\
REF~55~2000000001\
DTM~095~20170701\               <<Date reclassification took place>>
TIA~5005~~~500000~GA\           <<Net number of gallons for transaction>>
TIA~5006~~~500000~GA\           <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~302~94~BA\        <<Terminal receipt book adj. for product code 302>>
REF~55~1000000002\
N1~DT~~TC~T96GR6292\            <<TCN where reclassification happened>>
FGS~D~BM~51569\
REF~55~2000000002\
DTM~095~20170701\               <<Date reclassification took place>>
TIA~5005~~~500000~GA\           <<Net number of gallons for transaction>>
```

TIA~5006~~~500000~GA\ <<Gross number of gallons for transaction>>

In this example, the total inventory decreases for product code 065 (2,000,000 – 500,000) to 1,500,000 gallons and the total inventory increases in PC 302 (0 + 500,000) to 500,000 gallons.

►*M.283 - Example for using the new CBOB/RBOB Product Codes to report Book Adjustment Blends with Ethanol*

Book adjustments are product reclassifications or conversion of products in the terminal that result in a product code change.

Book adjustments itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product. Book adjustments may be reported in summary by a set of book adjustments at the end of the filing period or in detail at the time of product 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
Assume that a terminal (TCN) has 100,000 gallons of Conventional Gasoline Blending Components (product code 301) in its inventory and then makes a disbursement of 9000 gallons of product code 301 and blends this product at the rack with a total quantity of 1000 gallons of ethanol (product code E00). This at the rack blend has created 10,000 gallons of product code E10, which in turn is reported as a truckload disbursement of product code E10. To accomplish this, a BA disbursement (15B) of 9,000 gallons of CBOB (301), is reported. Likewise, the 1,000 gallons of ethanol (E00) must also be reported as a book adjustment (BA) disbursement (15B). The resulting receipt of 10,000 gallons of product code E10 can then be reported as a BA receipt (15A), and the terminal can then report the truckload disbursement (15B) of product code E10.

```
TFS~T3~15B~PG~301~94~BA\          <<Terminal disbursement book adj. for product code 301>>
REF~55~1000000001\
N1~OT~~TC~T96VA6292\              <<TCN where reclassification happened>>
FGS~D~BM~513BA\
REF~55~2000000001\
DTM~095~20170128\                 <<Date reclassification took place>>
TIA~5005~~~9000~GA\               <<Net number of gallons for transaction>>
TIA~5006~~~9000~GA\               <<Gross number of gallons for transaction>>

TFS~T3~15B~PG~E00~94~BA\          <<Terminal disbursement book adj. for product code E00>>
REF~55~1000000002\
N1~OT~~TC~T96VA6292\              <<TCN where reclassification happened>>
N1~ON~NMCA~24~123456789\          <<PH name control and EIN of E00>>
FGS~D~BM~514BA\
REF~55~2000000002\
DTM~095~20170128\                 <<Date reclassification took place>>>
TIA~5005~~~1000~GA\               <<Net number of gallons for transaction>>
TIA~5006~~~1000~GA\               <<Gross number of gallons for transaction>>

TFS~T3~15A~PG~E10~94~BA\          <<Terminal receipt book adj. for product code E10>>
REF~55~1000000003\
N1~DT~~TC~T96VA6292\              <<TCN where reclassification happened>>
N1~ON~NMCA~24~123456789\          <<PH name control and EIN of E10>>
FGS~D~BM~515BA\
```

```
REF~55~2000000003\
DTM~095~20170128\                <<Date reclassification took place>>
TIA~5005~~~10000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~10000~GA\             <<Gross number of gallons for transaction>>

TFS~T3~15B~PG~E10~94~J \         <<Terminal disbursement via truck for product code E10>>
REF~55~1000000004\
N1~OT~~TC~T96VA6292\             <<TCN where disbursement originated>>
N1~ON~NMCA~24~123456789\         <<PH name control and EIN of E10>>
N1~ST~VA\                        <<Ship to State for truck disbursement>>
FGS~D~BM~51599\
REF~55~2000000004\
DTM~095~20170128\                <<Date disbursement took place>>
TIA~5005~~~10000~GA\             <<Net number of gallons for transaction>>
TIA~5006~~~10000~GA\             <<Gross number of gallons for transaction>>
```

In this example, the two disbursements product codes 301 and E00 combine to provide the ethanol mixture using product code E10 and the total disbursement gallons (9000 + 1000) equals the total receipt gallons (10,000). The TCN then reports the disbursement via truck of the 10,000 gallons of E10.

It is acceptable to make a single book adjustment at the end of the filing period for the total amount of the ethanol (product code E10) blended at the rack and disbursed. The product code inventory of ethanol (E00) and can also be further blended with CBOB (301) or RBOB (302) to create other ethanol mixtures such as E05 or E15 for additional terminal disbursements.

►*M.285 - Acknowledgement files to be downloaded*

When an information provider submits an electronic file, several acknowledgement files are generated indicating that the submission was received and processed. If the submission is successfully processed, the following files must be downloaded from your out box.:

- 997.EDI (a file in edi format that acknowledges your transmission)
- 151. EDI (a file in edi format that acknowledges the receipt and acceptance of your file, and any errors)
- 151.TXT (a file in text format that acknowledges the receipt and acceptance of your file, and any errors)
- TIR.TXT (for terminal operators reporting only, a file in text format that provides a terminal inventory report for each product code at each terminal)

Various segments in the 997.edi acknowledgement files show whether the filing is rejected or accepted without errors based on the ANSI syntax of the file. The 151.edi and 151.txt acknowledgement files indicate if there are data errors in the file and if the file was rejected because of those data errors, if there are errors that must be corrected or if there are errors that are simply warnings and do not require correction. The TIR.txt file will show if a filing is out of balance (and therefore rejected) with an indicator flag (**) if that FCN/product code is "out of balance".

- If the 997 shows AK5~R (see Section XVI for samples), the file is rejected and no 151 file is sent. This indicates structure and/or syntax errors that must be fixed and resubmitted as an original (BTI13 = 00).
- If the 997 shows AK5~A and AK9~A~#~#~#, the file has been accepted without errors. The 151 acknowledgements will convey sequence numbers from the TFS and FGS loop along with the transaction set control number (ST02) from the original 813s in order to clearly identify the specific location of errors.
- If the 151.TXT acknowledgment has the Informational message "There are no open errors, this period's filing is complete", the file has been accepted; there are no errors that require resolution; and no further action for the period is required.
- If the 151.TXT acknowledgment has the informational message "There are (n) open errors that MUST be fixed before filing the next period"; action IS required to resolve the open errors before the period is complete. The "must fix" errors will be explained in the 151.TXT file with sequence number, element in error, and error description provided.
- If any PBI segment of the 151.EDI acknowledgement has "CO" as the 2nd element, the error is a "must fix". Failure to fix these errors will prevent the next month's filing from being accepted
- If any PBI segment of the 151.EDI has "NA" as the 2nd element, the error is advisory only
- If the file does not balance (reported gain/loss does not = calculated gain/loss), both 151acknowledgements will show a code of 9999 and the message "FILE REJECTED - Transaction is out of balance." This indicates the filing is rejected. Adjust the 813 to balance (by product code/terminal) and resubmit as an original (BTI13 = 00).
- The 151.EDI acknowledgements will contain a four digit error code in the third element (PBI03) and a 5 digit error code in the fourth data element (PBI04 that will help explain the error. See Section XVIII Tables 2-6 for codes.
- The TIR.TXT is a delimited file that provides the following: "Filer ID","Period End Date","FCN","Prod Code","Begin Inv","Receipts","Disbursements","Submit G/L","Ending Inv","Calc G/L","Out of Bal?" (Indicator flag "**"). This acknowledgement (for terminal operator reports only) will show for every facility control number and product code combination the beginning inventory, total receipts, total disbursements, submitted gain/loss, ending inventory,

calculated gain/loss and an indicator flag (**) if that FCN/product code is out of balance. If there is no indicator flag present, that FCN/Product Code is in balance.

Example of a TIR.TXT

"0560xxxxxx","20170331","T22VA1234","065","2965683","5908280","6561894","1026","
2313095", "1026",", “”

Where - "0560xxxxxx" = your EIN (with a leading zero)
"20170331" – Period end date of the data
"T22VA1234" – the FCN being reported
"065" – The Product code being reported
"2965683" – Beginning Inventor**y**
"5908280" – total receipts reported
"6561894" – total disbursements reported
"1026" – gain (or –loss) reported
"2313095" – Ending inventory reported.
"1026" – gain (or –loss) calculated by the system
" " – Out of balance flag >>> Note: Absence of indicator flag shows FCN/Product Code combination is in balance.

Example of an Out of Balance TIR.TXT

"0560xxxxxx","20170331","T22VA1234","E00","1000000","2000000","1500000","99","
1500100", "100",", “**”

Where - "0560xxxxxx" = your EIN (with a leading zero)
"20170331" – Period end date of the data
"T22VA1234" – the FCN being reported
"E00" – The Product code being reported
"1000000" – Beginning Inventory
"2000000" – total receipts reported
"1500000" – total disbursements reported
"99" – gain (or –loss) reported
"1500100" – Ending inventory reported.
"100" – gain (or –loss) calculated by the system
"** " – Out of balance flag >>> Note: Presence of indicator flag shows FCN/Product Code combination is out of balance.