IRS e-file

MOTOR FUEL EXCISE TAX

EDI GUIDE

ReEngineering Excise with TECHNOLOGY

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I. Introduction

Purpose

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

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

> For an Electronic copy – see the IRS Excise on the Web at http://www.irs.gov/excise or the IRS Digital Daily for all IRS Forms and Publications at http://www.irs.gov/.
>
> For a Paper copy by mail – call the IRS at: 1-800-829-3676.

Scope

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

Format

Electronic Data Interchange (EDI) is the chosen method of transmitting the required information to the IRS. To file electronically, use the ANSI ASC X 12 EDI Standards Release 4010.

Document Updates

In this section we will include changes, updates, etc., that affect the information contained in this publication.

Century Update

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

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

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

Software

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

Forms Accepted

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

Electronic Filing Background

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

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

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

IRS ExSTARS Background

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

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

Efficient and accurate identification of 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.

What is the IRS Excise Electronic Filing Program?

An IRS system that allows Terminal Operators, Carriers, and Transmitters, to file Forms 720-TO and 720-CS in the Electronic Data Interchange (EDI) format using a computer, modem, dial-in communications line, and for some customers, a web-browser interface. The system validates return and Information Provider information, prepares the data to be processed through IRS systems, and returns acknowledgment files to the Information Provider/Transmitter.

Advantages

The electronic filing of Forms 720-TO and 720-CS have the following advantages:

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

II. General Information

Law

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

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

Who Can Participate

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

- Software Developers
- Transmitters

However, participation by Software Developers is limited to output testing of their products. Please see Section III, Type of Electronic Participants, for details specific to Software Developers and on the Letter of Application (LOA) process.

Who is Not Allowed to Participate in Filing Electronic Returns

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

Required Actions for Participation in Electronic Filing

Those entities that choose to participate in the electronic filing program for Forms 720-TO and 720-CS must follow the Letter of Application process detailed in Section III, How to Submit 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 Software Developers and Transmitters, the IRS will maintain a list of vendors who have successfully completed the EDI testing and who have been accepted as an Electronic Participant in the electronic filing program. Accepted vendors will be listed on the IRS web site: http://www.irs.gov/excise. Acceptance to participate in the electronic filing program does not imply endorsement by the IRS, or the Treasury Department of the software or quality of services provided. If you purchase software from an approved vendor, or contract with an approved Transmitter, you must still complete the LOA process.

Consent to Disclose

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

Security

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

To Report Fraud or Suspicious Activity

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

Digital Daily

The Digital Daily is the IRS web page that can be accessed at: http://www.irs.gov/. At this site you can find the latest developments in tax related news. Some of the topics and information available include:

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

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

Software Problems

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

Requirement to Provide FEIN

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

Data to be Reported

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

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

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

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

Send written request to:

Internal Revenue Service Center
Cincinnati, OH 45999

III. Application and Participation

Applicants and Electronic Participants

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

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

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

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

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

> I understand that the agency receiving the information is not bound by IRS confidentiality laws and may use the information for any purpose as permitted by state law. The consent is effective on the date this Form 8821 is executed and remains in effect thereafter for all 720-TOs or 720-CSs filed by me within 5 years of that date.
>
> I may revoke this consent by notifying IRS in writing. The revocation will only be effective after IRS has processed it, and no further disclosure to any state will be made based on this consent. I understand that I can effectively revoke disclosure authority for a specific electronic filed transaction by simply not indicating in the EDI transmission the state to receive the electronically filed transaction.

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

Example:

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

Letter of Application (LOA)

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

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

- Name of electronic filing program – IRS Excise *Electronic Filing Program*
- Name, address, FEIN and 637 Registration Number (if applicable) of the applicant
- Terminal Operators must attach a list including name and TCN of each terminal to which this LOA applies
- Name, title, telephone number and e-mail address of the person to contact regarding:
  - Excise Tax Information
  - EDI Technical Information
- 10-character Security Code created and submitted by Information Provider, alpha numeric, with no special characters or spaces
- Name, title, **signature** and date of the Authorized Signatory for the applicant
- Name of Transmitter, if the applicant chooses to use one. Attach IRS Form 8821, *Tax Information Authorization*
- If submitted on behalf of a Terminal Operator and/or Carrier by an authorized agent, a copy of the Power of Attorney must be attached

Where to Obtain a Letter of Application (LOA)

Sample LOAs for Terminal Operator and/or Carrier, Transmitter, and Software Developer may be obtained electronically from the IRS Excise Home Page http://www.irs.gov/excise. Also, samples can be found in Appendix G of this publication.

Type of Electronic Participants

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

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

  If you choose to use a Transmitter to electronically file IRS Excise information and you want the Transmitter to receive your TS-997 and TS-151, submit Form 8821 with the LOA, naming the approved Transmitter you are using

- **TRANSMITTER:** A third-party Transmitter must complete the **Transmitter LOA**. The Transmitter receives data from its clients, reformats the data if necessary according to the EDI requirements defined in this guide and transmits the returns to the IRS. The Transmitter should provide the service of formatting and forwarding all IRS Excise acknowledgments to the Information Provider. Transmitters do not have signature authority.

- **SOFTWARE DEVELOPER:** The Software Developer must complete a **Software LOA**. Participation in the IRS Excise electronic filing program is limited to the testing of their software. Software Developers design or produce software, used to:
  - Prepare returns
  - Format Form 720-TO, Form 720-CS and schedules according to IRS specifications for electronic filing
  - Transmit the Forms 720-TO and/or 720-CS and the related schedules directly to IRS

  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.

How to Submit the Letter of Application (LOA)

Mail the completed LOA to:

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

Change in Authorized Signatory

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

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

Multiple Terminals

An Information Provider/Transmitter may include multiple terminals (returns) in a single EDI transmission if a LOA has been submitted with a list of terminals to be included. If a terminal is added or deleted, the Information Provider must submit a revised LOA with the revised list of terminals.

Application Status

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

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

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

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

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

IV. Testing

General

Testing is mandatory for Terminal Operators and Carriers (Information Providers) as well as for Software Developers, and Transmitters. IRS has established a test process that exchanges test and feedback files that are processed by the IRS prior to submitting production files of electronic Form 720-TO and 720-CS information returns. In order to ensure the quality of the information obtained, the IRS will subject the information received to a set of tests.

Testing Requirements

Each Information Provider will have to submit test files to the IRS for validation. The IRS will process the test files to make sure that the Information Provider's EDI files adhere to the IRS mapping requirements and the American National Standards Institute (ANSI) X12 standards.

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.

Test File Submission

All data submitted or received from IRS Excise will be transmitted through the Virtual Private Network (VPN) and processed by the IRS Excise application. Instructions for uploading and downloading files will be provided as part of the LOA process.

Step 1: The purpose of the first step is to test the data transmission, and the translation software on both the Information Provider/Transmitter and IRS sides. IRS will provide a first test file. Follow the instructions in the test packet. A summary report is not required for this step. If you are an information provider transmitting your own data, the first step is optional.

Step 2: Following successful submission and testing under Step 1 if required, you will be requested to submit a second test file. Submit a complete test file containing all data for an entire reporting period. This file will be processed through the test system to find any errors. You may be asked to make corrections to these test data and resubmit the test file. Summary reports are required.

Step 3: Following successful submission and testing under Step 2, you will be requested to submit another test file using a different month's data. Summary reports are required. This file should contain the three known errors shown below. These errors will create 151 transactions that will be placed in your download directory on the system. This file will be processed through the system in the same manner as the prior test file. You may be asked to make corrections to these test data and resubmit the test file.

<u>Terminal Operators</u>:

- Report one invalid product code (FGS03) in the FGS segment of the TOR section of the terminal inventory information return
- Report one invalid product code (TFS04) in the TFS segment of the Schedules section of the terminal operator information return
- Report one invalid transaction type mode code (TFS06) in the TFS segment of the Schedules of the terminal operator information return

Carriers:

- Report one invalid schedule type code (TFS02) in the TFS segment of the Schedules section of the carrier information return
- Report one invalid product code (TFS04) in the TFS segment of the Schedules section of the carrier information return
- Report one invalid transaction type mode code (TFS06) in the TFS segment of the Schedules of the carrier information return

The errors listed above will generate specific 151 transactions back to you. These transactions are to help you make corrections.

Step 4: This file should contain all data for another entire reporting period. Corrected records from the previous test file can be included with this file or transmitted separately. Summary reports are required. This file will be processed through the system in the same manner as the prior test file. You may be asked to make corrections to these test data and resubmit the test file.

Moving to Production Status

To successfully complete the testing process, Information Providers, transmitting their own data, must have provided a file with no type 1, 2, or 3 error codes (see Table 28 – PBI Error Code Definitions). Information Providers, transmitting their own data, may be excused on an interim basis from transmitting 151 error code corrections during the testing process outlined in Step 4. The interim basis will expire at a future date to be determined by the IRS. During this interim period, required 151 error code corrections may be made by: 1) resubmitting the entire file coded as a resubmission, or 2) automated 151 error corrections.

Software Developers, and Transmitters (other than information providers) must have provided a file with no error codes, during Step 4, to successfully complete the testing process.

Information Providers who have successfully completed the testing process will be sent a notification that testing was successful. Acceptance is valid for the 720-TO and 720-CS electronic filing program only, and will continue until and unless notified otherwise by the IRS. The Information Providers may then begin transmitting production data. Paper summary reports will no longer have to be submitted.

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

The IRS will utilize the Test/Production indicator as part of the electronic file. When filing a test file, set the ISA15 element to T for Test Data. When filing a production file, set the indicator to P for Production Data.

See Appendix F, EDI Filing Checklist to move from Test to Production status.

Testing Requirements for Transmitters and/or Software Developers

Transmitters and/or Software Developers must submit a LOA with the IRS in order to test their electronic filing process. Upon acceptance of the LOA, testing instructions will be provided. The IRS will provide test data to replicate various filing scenarios to coincide with the testing requirements outlined in subsection ***Test File Submission*** above.

Authorization Code and User-ID/Password for Software Developers

For testing purposes only, the IRS will issue an Authorization Code, User-ID, and Password to a Software Developer for the transmission of test files. The password will automatically expire, 60 days from issuance, unless the IRS receives two successful transmissions within a 60-day test period.

Communication During Testing

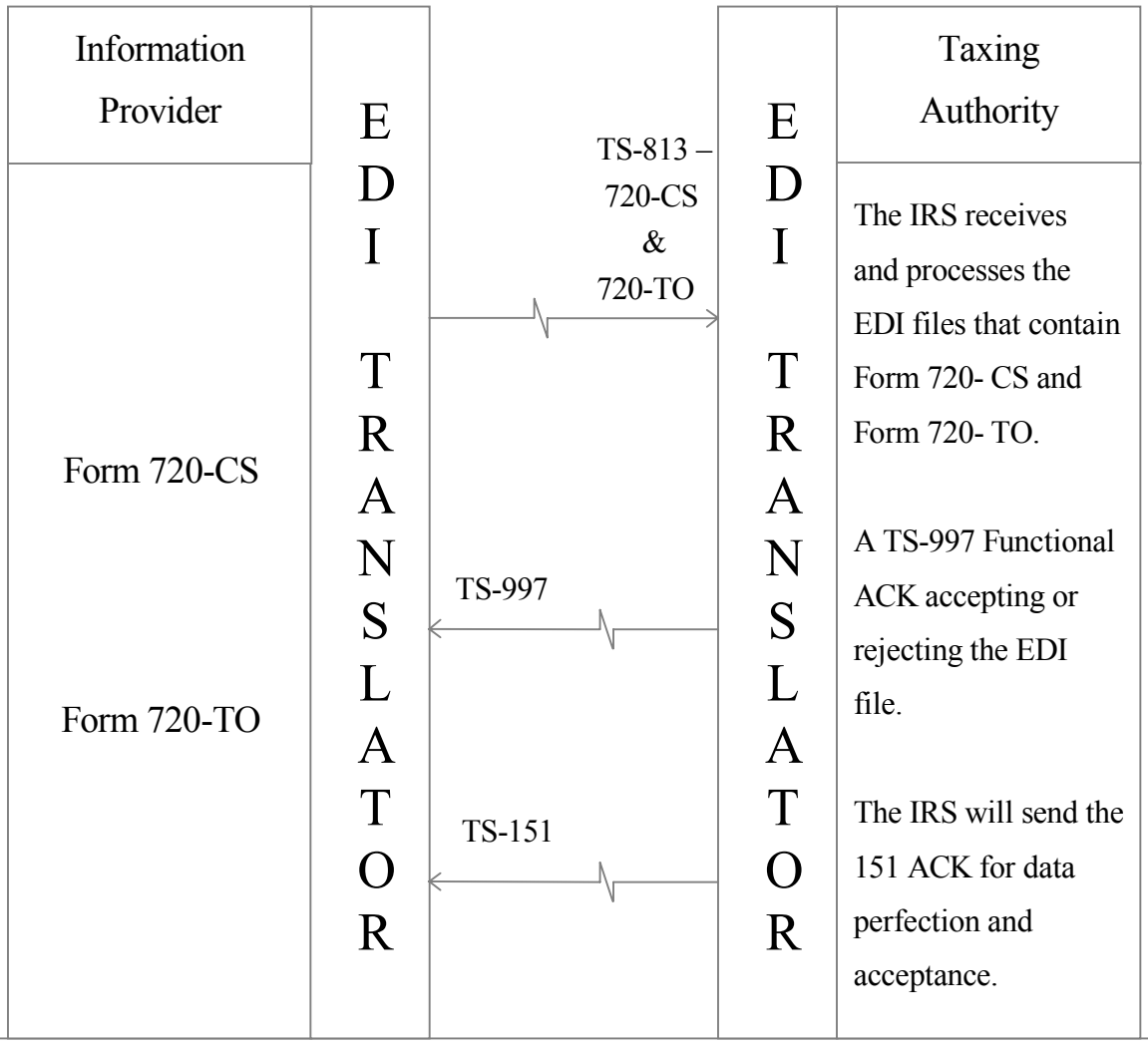
The IRS will communicate by telephone if necessary with the Electronic Participant concerning their transmission. Most errors will be communicated in the Transmission ACK and Validation ACK. The Electronic Participant must then correct the system and/or data to eliminate the errors and retransmit the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

Logon

Electronic Participants, through their Internet Service Provider (ISP) will connect to the IRS Web page at http://www.irs.gov/and link the IRS Excise Web server at http://www.irs.gov/excise. The Electronic Participant must be using either Microsoft Internet Explorer 4.0 or higher (128 bit SSL) or Netscape Navigator 4.06 or higher (128 bit SSL). The Electronic Participants must enter their User-ID and Password. At that point a Secure Socket Layer (SSL) encrypted session will be established between the Electronic Participant and the IRS.

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 return by the transmission of two Acknowledgment (ACK) files: 1. – Transmission ACK File and 2. – Validation ACK File. These ACK files will be placed in the Electronic Participant's Out box notifying them that an ACK file is available for retrieval.

Transmission Acknowledgment

The transmission ACK file is the ANSI Transaction Set 997 (TS-997)—known as the Functional Acknowledgment. This ACK notifies the Electronic Participant that their electronic return was received and accepted, accepted with errors, or rejected. The ACK file is not for errors associated with the data, but the ANSI structure or layout of the file and, accordingly, there are no math or data validations performed on the information return. The errors that are checked for 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 TS-997 ACK file is created every time an Information Provider/Transmitter submits an information return and should be retained by the Information Provider as evidence that the information return(s) has been filed timely.

If a TS-997 has not been placed in Electronic Participant's Out box in 2 business days, check the Out box for a text message. The Electronic Participant will have to determine what caused the error, correct it and resend a new file within 10 business days.

Validation Acknowledgment

The validation ACK file is the ANSI Transaction Set 151 (TS-151)—known as the Electronic Filing of Tax Return Data Acknowledgment. This ACK notifies the Electronic Participant that the data within the information return are accepted or rejected. If errors exist in an information return, the validation ACK notifies the Electronic Participant what is wrong with the data and what the Electronic Participant needs to do to correct their return. The TS-151 ACK file is created every time an Electronic Participant submits an information return. This ACK is created whether or not errors exist in the file.

VI. Submission and Correction Guidelines

Submission Problems

The TS-997 is evidence of filing. If you have not received a TS-997 after you have filed your return in 2 business days, check the Out box to see if you received a text message. If no TS-997 or text message is in your Outbox, the IRS has not received your file. After you have corrected the problem, change the filing status in BTI13 from Original to Resubmission and submit.

If notified that the attempt to submit either Original or Resubmission has failed, change the filing status in BTI13 from Original or Resubmission to Replace and submit.

If no acknowledgment is received in 2 business days on an amended submission to the IRS, change the filing status in BTI14 from Corrected to Resubmission and submit.

If problems continue, check the IRS Excise Web page for messages.

Corrections

If the Original submission needs to be entirely replaced, change the filing status in BTI13 from Original to Replace and submit.

Errors should be corrected when discovered and submitted with the current month's file. Use the filing status in BTI13 of Original and submit. The system uses the shipment date to determine the filing period in which the corrected transaction belongs. If errors cannot be submitted in the subsequent month's file, use the filing status in BTI14 for Corrected and submit.

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 must:

(1) 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) Adhere to all relevant federal, state, and local consumer protection laws.

(3) May not use the Service's name, Internal Revenue Service or IRS, within a firm's name.

(4) May not use improper or misleading advertising in relation to Forms 720-TO and/or 720-CS electronic filing Program.

(5) May not carry the IRS or other Treasury Seals on its advertising material.

(6) Must clearly state the names of all cooperating parties if advertising for a cooperative electronic return-filing project (public/private sector).

(7) Must pre-record any radio or television advertisement and keep a copy of this advertisement for a period of at least 36 months from the date of the last transmission or use.

(8) Must retain a copy of any actual direct mailing or fax communications, along with a list or other description of persons to whom the communication was mailed, faxed, or otherwise distributed for a period of at least 36 months from the date of the last mailing, fax, or distribution.

VIII. Responsibilities of Electronic Participants

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

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

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

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

(3) If the Authorized Signatory changes, the Electronic Participant must notify the IRS of the name and title of the new Authorized Signatory for the electronically filed Forms 720-TO and/or 720-CS and apply for a new Authorization Code no later than 15 days before the filing of another return. After this notification, the IRS will deactivate the current Authorization Code and issue a new Authorization Code to the new Authorized Signatory. The new Authorized Signatory must submit an Authorization Code receipt as specified in this publication.

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

An Information Provider/Transmitter should:

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

A Software Developer must:

(1) Promptly correct any software error that may cause, or causes, an electronic return to be rejected.
   - Promptly distribute any such software correction.
(2) Not incorporate into its software an IRS-assigned authorization code.

►*Revocation/Suspension of a Transmitter*

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

(1) Repeatedly submitting information returns that cause a Processing Interruption.

(2) Submitting information returns that cause a Processing Interruption after failing to submit the test file required.

(3) Failing to comply with the responsibilities of a Transmitter.

(4) Failing to abide by the advertising standards.

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

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

IX. Basic EDI Introduction

Electronic Data Interchange Explanation

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

- The flow of information must be integrated. In other words, the data must flow between automated business management systems using EDI software without being re-keyed
- The automated business management systems must be intelligent. These systems must be able to automatically process routine transactions according to those limits defined by the businesses conducting trade (Trading Partners)

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

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

ANSI ASC X12 is the organization that maintains the EDI Standards.

Standards are defined as the technical documentation approved by the American National Standards Institute (ANSI) Accredited Standard Committee (ASC) X12 that includes:

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

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

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

X. Confidentiality

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

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

XI. Taxable Fuel EDI Mapping

The Information Provider/Transmitter will follow the ANSI ASC X12 Electronic Filing of Information Return Data Transaction Set (TS-813), as defined in Version 4 Release 1. IRS requires that all schedules reflect detailed information needed to perform tracking of monthly taxable fuel transactions.

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

- Attribute Conventions
- EDI Requirements
- Data Segment Structure
- Transaction Set Table – 813
- Postal Abbreviations
- EDI Envelope Requirements
- EDI Combined Reporting Map

▶*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 two 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 2 – Separator Requirements

Type	ASCII Value	EBCDIC Value	Character
Segment Terminator	5C	E0	\
Element Separator	7E	A1	~
Subelement Separator	5E	5F	^
Padding Character	20	40	Space

▶*Data Segment Structure*

The following diagrams define the standard layout and data structure of the 813 used by the IRS.

Table 3 – Standard Layout and Data Structure of the 813 Used by the IRS

Header						
	1	ST				
			1	BTI		
			1	DTM		
			1	TIA		
			1	TIA		
			1	REF Sequence Error ID Number		
			2	N1		
					1	N2
					1	N3
					1	N4
					1	PER
Body – Terminal Operator Report						
	1	TFS				
			1	REF Relationship to Transaction		
			1	REF Sequence Error ID Number		
			No Activity			
			1	REF		
			Activity			
			1	DTM		
			X	FGS		
					1	TIA
Body – Carrier Report						
	1	TFS				
			1	REF Relationship to Transaction		
			1	REF Sequence Error ID Number		
			No Activity			
			1	REF		
			Activity			
			1	TIA		

Table 3 – Standard Layout and Data Structure of the 813 Used by the IRS***, Continued***

Body – Schedules					
	X	TFS			
			1	REF Relationship to Transaction	
			1	REF Sequence Error ID Number	
			1	REF Position Holder or 637 Number	
		Option 1: Origin Terminal			
			1	N1	
		Option 2: Origin State			
			1	N1	
		Consignor			
			1	N1	
		Carrier			
			1	N1	
		Option 1: Destination Terminal			
			1	N1	
		Option 2: Destination State			
			1	N1	
			X	FGS	
				1	REF
				1	DTM
				1	TIA
				1	TIA
Trailer					
	1	SE			

▶*Transaction Set Table – 813*

813 Electronic Filing of Tax Return Data

FUNCTIONAL GROUP: **TF**

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

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	010	ST	Transaction Set Header	M	1	
	020	BTI	Beginning Tax Information	M	1	
	030	DTM	Date/Time Reference	M	10	
N	040	TIA	Tax Information and Amount	O	1000	
	043	REF	Reference Identification	O	10	
	045	TRN	Trace	O	1000	
	047	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000	
			LOOP ID - N1			5
N	050	N1	Name	O	1	
	060	N2	Additional Name Information	O	2	
	070	IN2	Individual Name Structure Components	O	10	
	080	N3	Address Information	O	2	
	090	N4	Geographic Location	O	1	
	100	PER	Administrative Communications Contact	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
			LOOP ID - TFS			100000
	010	TFS	Tax Form	O	1	
	020	REF	Reference Identification	O	10	
	030	DTM	Date/Time Reference	O	10	
	040	MSG	Message Text	O	1000	
			LOOP ID - N1			5
N	050	N1	Name	O	1	
	060	N2	Additional Name Information	O	2	
	070	IN2	Individual Name Structure Components	O	10	
	080	N3	Address Information	O	2	
	090	N4	Geographic Location	O	1	
			LOOP ID - TIA			10000
N	092	TIA	Tax Information and Amount	O	1	
	094	DTM	Date/Time Reference	O	10	
	096	MSG	Message Text	O	1000	
			LOOP ID - FGS			100000
	100	FGS	Form Group	O	1	
	110	REF	Reference Identification	O	10	
	120	DTM	Date/Time Reference	O	10	
			LOOP ID - N1			5
N	130	N1	Name	O	1	

	140	N2	Additional Name Information	O	2		
	150	IN2	Individual Name Structure Components	O	10		
	160	N3	Address Information	O	2		
	170	N4	Geographic Location	O	1		
			LOOP ID - TIA			10000	
N	180	TIA	Tax Information and Amount	O	1		
	190	DTM	Date/Time Reference	O	10		
	200	MSG	Message Text	O	1000		

Table 3

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	010	SE	Transaction Set Trailer	M	1	

NOTES

1/040 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.

1/050 This N1 loop reflects names and addresses associated with the entire filing.

2/050 This N1 loop reflects names and addresses associated with a particular tax form (TFS).

2/092 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

2/130 This N1 loop reflects names and addresses associated with a particular subset of a tax form.

2/180 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

[1]

[1] Data Interchange Standards Association, Inc. (DISA)

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

813 – Table 1 – Header

Pos No.	IRS 813 Map	Header
010	ST	Transaction Set Header
020	BTI	Identify Tax Agency Information
030	DTM	Tax Filing Period
040	TIA	Version control for IRS EDI Map
040	TIA	Total Net Reported
043	REF	Sequence Error ID Number
050	N1	Information Provider Name Detail
060	N2	Additional Information Provider Name Detail
080	N3	Address Detail
090	N4	City, State, Zip Code Detail
100	PER	General Contact Person
050	N1	Mailing Name Detail
060	N2	Additional Mailing Name Detail
080	N3	Mailing Address Detail
090	N4	Mailing City, State, Zip Code Detail
100	PER	EDI Contact Person

813 – Table 2 – Body

Pos No.	IRS 813 Map	TOR	SCH
010	TFS	Terminal Operator Report	Beginning of Schedules
020	REF	Relationship to Transaction	Relation to Transaction
020	REF	Sequence Error ID Number	Sequence Error ID Number
020	REF	No Activity	Position Holder FEIN or 637 Number
030	DTM	Ending Inventory Date	
050	N1		Origin Terminal or State
050	N1		
050	N1		Carrier Information
050	N1		Destination Terminal or State
092	TIA		
100	FGS	Physical Inventory by Product	Shipping document
110	REF	Sequence Error ID Number	Sequence Error ID Number
120	DTM		Shipping document Date
180	TIA	Ending Physical Inventory	Shipping document Net
180	TIA		Shipping document Gross

813 – Table 3 – Trailer

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

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

813 – Table 1 – Header

Pos No.	IRS 813 Map	Header
010	ST	Transaction Set Header
020	BTI	Identify Tax Agency Information
030	DTM	Tax Filing Period
040	TIA	Version control for IRS EDI Map
040	TIA	Total Net Reported
043	REF	Sequence Error ID Number
050	N1	Information Provider Name Detail
060	N2	Additional Information Provider Name Detail
080	N3	Address Detail
090	N4	City, State, Zip Code Detail
100	PER	General Contact Person
050	N1	Mailing Name Detail
060	N2	Additional Mailing Name Detail
080	N3	Mailing Address Detail
090	N4	Mailing City, State, Zip Code Detail
100	PER	EDI Contact Person

813 – Table 2 – Body

Pos No.	IRS 813 Map	CCR	SCH
010	TFS	Carrier Report	Beginning of Schedules
020	REF	Relationship to Transaction	Relation to Transaction
020	REF	Sequence Error ID Number	Sequence Error ID Number
020	REF	No Activity	
030	DTM		
050	N1		Origin Terminal or State
050	N1		Company Hiring Carrier (Consignor)
050	N1		Carrier Information
050	N1		Destination Terminal or State
092	TIA	Total Delivered	
100	FGS		Shipping document
110	REF		Sequence Error ID Number
120	DTM		Shipping document Date
180	TIA		Shipping document Net
180	TIA		Shipping document Gross

813 – Table 3 – Trailer

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

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

813 – Table 1 – Header

Pos No.	IRS 813 Map	Header
010	ST	Transaction Set Header
020	BTI	Identify Tax Agency Information
030	DTM	Tax Filing Period
040	TIA	Version control for IRS EDI Map
040	TIA	Total Net Reported
043	REF	Sequence Error ID Number
050	N1	Information Provider Name Detail
060	N2	Additional Information Provider Name Detail
080	N3	Address Detail
090	N4	City, State, Zip Code Detail
100	PER	General Contact Person
050	N1	Mailing Name Detail
060	N2	Additional Mailing Name Detail
080	N3	Mailing Address Detail
090	N4	Mailing City, State, Zip Code Detail
100	PER	EDI Contact Person

813 – Table 2 – Body

Pos No.	IRS 813 Map	TOR	CCR	SCH
010	TFS	Terminal Operator Report	Carrier Report	Beginning of Schedules
020	REF	Relationship to Transaction	Relationship to Transaction	Relation to Transaction
020	REF	Sequence Error ID Number	Sequence Error ID Number	Sequence Error ID Number
020	REF	No Activity	No Activity	Position Holder FEIN or 637 Number
030	DTM	Ending Inventory Date		
050	N1			Origin Terminal or State
050	N1			Company Hiring Carrier (Consignor)
050	N1			Carrier Information
050	N1			Destination Terminal or State
092	TIA		Total Delivered	
100	FGS	Physical Inventory by Product		Shipping document
110	REF	Sequence Error ID Number		Sequence Error ID Number
120	DTM			Shipping document Date
180	TIA	Ending Physical Inventory		Shipping document Net
180	TIA			Shipping document Gross

813 – Table 3 – Trailer

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

▶*Postal Abbreviations*

USA (US) State	Abbreviation	Canadian (CA) Province/Territory	Abbreviation
Alabama	AL	Alberta	AB
Alaska	AK	British Columbia	BC
Arizona	AZ	Manitoba	MB
Arkansas	AR	New Brunswick	NB
California	CA	Newfoundland	NF
Colorado	CO	Northwest Territory	NT
Connecticut	CT	Nova Scotia	NS
Delaware	DE	Nunavut	NU
District of Columbia	DC	Ontario	ON
Florida	FL	Prince Edward Island	PE
Georgia	GA	Quebec	QC
Hawaii	HI	Saskatchewan	SK
Idaho	ID	Yukon Territory	YT
Illinois	IL		
Indiana	IN	**Mexican (MX) State**	**Abbreviation**
Iowa	IA		
Kansas	KS	Aguascalientes	AG
Kentucky	KY	Baja California	BJ
Louisiana	LA	Baja California Sur	BS
Maine	ME	Campeche	CP
Maryland	MD	Chiapas	CH
Massachusetts	MA	Chihuahua	CI
Michigan	MI	Coahuila	CU
Minnesota	MN	Colima	CL
Mississippi	MS	Distrito Federal	DF
Missouri	MO	Durango	DG
Montana	MT	Guanajuato	GJ
Nebraska	NE	Guerrero	GR
Nevada	NV	Hidalgo	HG
New Hampshire	NH	Jalisco	JA
New Jersey	NJ	Mexico	EM
New Mexico	NM	Michoacan	MH
New York	NY	Morelos	MR
North Carolina	NC	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		

►*EDI Combined Reporting Map*

Color Code Key (Used throughout EDI data map):

Element or Segment Not Used:	**Not used: no data to transmit**
Semantic Notes:	**Note: important to read all notes**

Table 4 – Interchange Control Header Description for IRS Excise

Interchange Control Header Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
ISA01	I01		M	Authorization Information Qualifier	ID	2	2	03 = Additional Data Identification
ISA02	I02		M	Authorization Information	AN	10	10	Ten-digit Authorization Code issued by the IRS
ISA03	I03		M	Security Information Qualifier	ID	2	2	01 = Password
ISA04	I04		M	Security Information	AN	10	10	Ten-digit Security Code provided by your company in the LOA
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	32 = the Interchange Sender ID Qualifier for EIN
ISA06	I06		M	Interchange Sender ID	AN	15	15	Information Provider FEIN plus 6 spaces [xxxxxxxxx]
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	01 = DUNS Number
ISA08	I07		M	Interchange Receiver ID	AN	15	15	[040539587] IRS DUNS number plus six spaces
ISA09	I08		M	Interchange Date	DT	6	6	YYMMDD = Date of the Interchange
ISA10	I09		M	Interchange Time	TM	4	4	HHMM = Time of the Interchange
ISA11	I10		M	Interchange Control Standards Identifier	ID	1	1	U = US EDI Community of X12, TDCC, And UCS
ISA12	I11		M	Interchange Control Version Number	ID	5	5	00401 = Draft Standards for Trial Use Approved for Publication by ASC X12 Procedures Review Board Through 10/97.
ISA13	I12		M	Interchange Control Number	N0	9	9	The Interchange Control Number Uniquely Identifies the Interchange Data to the Information Provider/Transmitter. The Information Provider/Transmitter Assigns This Number.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	0 = No Acknowledgment Required
ISA15	I14		M	Usage Indicator	ID	1	1	T = Test Data P = Production Data
ISA16	I15		M	Component Element Separator		1	1	^ (caret) = EBCDIC – 5F HEX or ASCII – 5E HEX

ISA~03~T5ZXF54W21~01~TORCCRFILE~32~757654321 ~01~040539587 ~981231~0931~U~00401~000001001~0~T~^\

Table 5 – Functional Group Header Description for IRS Excise

Functional Group Header Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
GS01	479		M	Functional Identifier Code	ID	2	2	TF = Electronic Filing of Tax Return Data (813)
GS02	142		M	Application Sender's Code	AN	2	15	This is assigned by the Information Provider
GS03	124		M	Application Receiver's Code	AN	2	15	040539587050 = IRS Excise – Motor Fuels Section
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 Information Provider/Transmitter.
GS07	455		M	Responsible Agency Code	ID	1	2	X = ASC X12
GS08	480		M	Version/ Release / Industry Identifier Code	AN	1	12	004010 = Draft Standards Approved for Publication by ASC X12 Procedures Review Board Through 10/97.
GS~TF~INTERNALROUTING~040539587050~19981231~0931~1101~X~004010\								

Table 6 – Beginning of TS-813 Description for IRS Excise

Transaction Set Header Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
ST01	143		M/Z	Transaction Set Code	ID	3	3	Transaction Set Type 813
ST02	329		M	Transaction Set Control Number	AN	4	9	Information Provider/Transmitter defined unique control Number (same value as SE02)
ST~813~1234\								

Identifies the IRS and the Information Provider

(Required)

Begin Tax Information Segment

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
BTI01	128		M/Z	Reference Number Qualifier	ID	2	2	T6 = Defined as Information Filing
BTI02	127		M	Reference Number	AN	3	3	050=Tax Type Code for Motor Fuel
BTI03	66		M/Z	ID Code Qualifier	ID	2	2	47 = Tax Authority
BTI04	67		M	ID Code	AN	9	9	040539587 = IRS Headquarters
BTI05	373		O/Z	Transaction Create Date	DT	8	8	CCYYMMDD = Transmission Date
BTI06	818		O	Name Control ID	AN	4	4	Name Control (First 4 positions of Information Provider's business name. See Pub. 1220 (rev. 6-91) or Appendix C.
BTI07	66		X/Z	ID Code Qualifier	ID	2	2	24 = FEIN Federal Employer Identification Number or 34 = Social Security Number
BTI08	67		X	ID Code	AN	9	9	Information Provider's FEIN or SSN
BTI09	66		X/Z	ID Code Qualifier	ID	2	2	48 = Electronic Filer Identification Number (for Terminal Operator use only)
BTI10	67		X	ID Code	AN	9	15	637 # = Registration Number (for Terminal Operator use only.)
BTI11 and BTI12 are not used								
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Options: 00 = Original 05 = Replace 15 = Resubmission
BTI14	640		O	Transaction Type Code	ID	2	2	Options: 6R = Resubmission 6S = Supplemental CO = Corrected

BTI~T6~050~47~040539587~19981231~ABCT~24~757654321~48~59-94-8888S~~~00\

Element	Application
BTI13 [Initial Return]	
00 = Original	**Use Original when first attempt to transmit your return to the IRS**
05 = Replace	**Use Replace when first attempt of transmitted return had corrupted data.**
15 = Resubmission	**Use Resubmission when the IRS did not receive first attempt of your transmitted return.**
BTI14 [Amended Return]	
CO = Corrected	**Use Corrected when adjusting or correcting original or amended return.**
6R = Resubmission	**Use Resubmission when first attempt to transmit amended return was not received by the IRS.**
6S = Supplemental	**Use Supplemental when transmitting new or additional data not included in original or amended return.**

BTI07 must be the FEIN if the Information Provider has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN.

The application of BTI13 and BTI14 are as follows: BTI13 should be used when the Information Provider transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the Information Provider transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the FTA Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located at the top of the next page.

Information Filing Period

Date/Time Reference Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	194 = Information Period End Date
DTM02	373		X	Date	DT	8	8	CCYYMMDD = Information Filing Period End
DTM~194~19981130\								

Version Control for the IRS EDI Map

Tax Information and Amount Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
TIA01	C037	817	M	Tax Information Code	AN	4	4	5067 = Version of Map being used in data transmission.
TIA02 is not used.								
TIA03	449		X/Z	Fixed Format Information	AN	4	4	1000 = Version control for IRS EDI Map
TIA~5067~~0941\								
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.								

Total Gallons Reported

Tax Information and Amount Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
TIA01	C037	817	M	Tax Information Code	AN	4	4	5072 = Total Net Reported
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons in Information Filing
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	GA = Gallons
TIA~5072~~~7940294~GA\								
Even though the IRS can calculate this value, it is included in the file by the Information Provider as a control figure to verify that the amount calculated is the same as reported.								

Sequence Error ID Number

Reference Identification Segment **(Required if Correcting an Error)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~000001234\								

Name (N1) loops report changes in Information Provider name, address, and/or contact.

The IRS requires the first N1 loop (N1 through PER). The information obtained from this loop will be used to communicate information back to the Information Provider/Transmitter.

Information Provider Name Detail

(Required)

Name Segment

Element ID	Element Ref #	Subele. 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 or 31 = Postal Mailing
N102	93		X	Name	AN	1	35	Information Provider Name
N1~L9~ABC Terminal Seaport\								

N101: Use L9 to report changes in Location name and/or address. Use 31 to report changes in Mailing name and/or address. Other codes may be used to identify other types of names and addresses kept on record by the state.

Additional Information Provider Name Detail

(Required if additional space is needed to convey Information Provider Name)

Additional Name Segment

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
N201	93		M	Name	AN	1	35	Information Provider Name
N202	93		O	Name	AN	1	35	Information Provider Name
N2~Sea Side Terminal~Seaport Terminal\								

Information Provider Address Detail

(Required)

Address Information Segment

Element ID	Element Ref #	Subele. 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\								

City, State, Zip code Detail

(Required)

Geographic Location Segment

Element ID	Element Ref #	Subele. 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 Code Plus 4 or Foreign Postal code
N404	26		O	Country	ID	2	2	Country Abbreviation (United States = US)
N4~Seaport~FL~99999~US\								

Information Provider Contact Person Information Detail

Administrative Communications Contact Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. 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
PER05	365		X	Communications Number Qualifier	ID	2	2	FX = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number
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\								

End of name, address and contact loop.

End of Transaction Set Header

This section is required if your company files a Terminal Operator Report.

One or more TFS loops report the return amounts not available or calculable from schedules for the Terminal Operator report. Repeat the FGS loop for each product reported, thereby reporting by product codes, rather than paper return column, in each occurrence.

Table 7 – Beginning of Terminal Operator Report (TOR) Detail for TS-813

Tax Form Segment **(Required)**

Element ID	Element Ref #	Subele. 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 Control Number (TCN). See IRS for TCN list.
TFS~T2~TOR~~~TC~T59FL1111\								

Relationship to the Information

Reference Identification Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	References Identification Qualifier	ID	2	2	SU = Specific Processing
REF02	127		X	Reference Identification	AN	3	3	IRS = IRS Data or N/A = If not applicable to IRS
REF03 not used								
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	S0 = Special Approval
REF05	C040	127	M	Reference Identification	AN	2	2	State Abbreviation, See Section XI, Postal Abbreviations
REF06	C040	128	X	Reference Identification Qualifier	ID	2	2	S0 = Special Approval
REF07	C040	127	X	Reference Identification	AN	2	2	State Abbreviation, See Section XI, Postal Abbreviations
REF~SU~IRS~~S0^FL\								

REF02, REF05, and REF07 represent the taxing authorities and their relationship to the information conveyed in this TFS loop. The following bullets explain how to use this segment:

- **REF01 & REF02 are the only two elements that are required.**
- **REF02 has the following two values:**
  - **IRS – the data conveyed in this TFS loop belong to the IRS.**
  - **N/A – the data conveyed in this TFS loop do not belong to the IRS.**
- **REF04 through REF07 indicates the state agency(s) that are to receive data under the provisions of the IRC §6103(c) consent. The state abbreviation conveyed in REF05 and REF07 represents the state agency(s) that is responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either originated or were destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the REF04 &REF05 and/or REF06 & REF07 elements not indicating the state abbreviation(s).**
  - **When reporting ending inventory, use REF04 & REF05 to report the state in which the terminal is located; REF06 & REF07 are not used.**

Sequence Error ID Number

Reference Identification Segment **(Required if Correcting an Error)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~000001234\								

Condition 1 – If you have no business activity for the reporting month this segment is required. The DTM & FGS loop segments are not used.

No Business Activity

Reference Identification Segment **(Required)**

Element ID	Element Ref #	Subele. 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	1	1 = No Activity
REF~BE~1\								

Conditions 2 – If you have business activity for the reporting month these segments are required. The No Business Activity REF segment is not used. The DTM & FGS loop segments carry the ending inventory information from the face of the return that is not reported on a schedule. The FGS loop repeated when the product code value changes.

Ending Inventory Date

Date/Time Reference Segment **(Required)**

Element ID	Element Ref #	Subele. 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	CCYYMMDD = Date of Ending Inventory
DTM~184~19981130\								

Ending Inventory Loop by Product Code

Form Group Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
FGS01	350		M/Z	Assigned Identification	AN	2	2	EI = Ending Inventory
FGS02	128		X/Z	Reference Identification Qualifier	ID	2	2	PG = Product Group
FGS03	127		X	Reference Identification	AN	2	3	Product Code Example: 065 = Gasoline (See Appendix A)
FGS~EI~PG~065\								

Sequence Error ID Number

Reference Identification Segment								**(Required if Correcting an Error)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~000001234\								

Ending Inventory Gallons Reported

Tax Information and Amount Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
TIA01	C037	817	M	Tax Information Code	AN	4	4	5008 = Ending Physical Inventory Net
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity in Gallons
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	GA = Gallons
TIA~5008~~~3500000~GA\								
End of FGS loop (Line item detail) **End of TFS loop (TOR detail)**								

This section is required if your company files a Carrier Report.

This TFS loops reports the total gallons delivered during this return period calculable from schedules for the Carrier's information return.

Table 8 – Beginning of Carrier Report (CCR) Detail for TS-813

(Required)

Tax Form Segment

Element ID	Element Ref #	Subele. 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\								

Relationship to the Information

(Required)

Reference Identification Segment

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	References Identification Qualifier	ID	2	2	SU = Specific Processing
REF02	127		X	Reference Identification	AN	3	3	IRS = IRS Data or N/A = If not applicable to IRS
REF03 not used								
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	S0 = Special Approval
REF05	C040	127	M	Reference Identification	AN	2	2	State Abbreviation, See Section XI, Postal Abbreviations
REF06	C040	128	X	Reference Identification Qualifier	ID	2	2	S0 = Special Approval
REF07	C040	127	X	Reference Identification	AN	2	2	State Abbreviation, See Section XI, Postal Abbreviations
REF~SU~IRS~~S0^FL\								

REF02, REF05, and REF07 represent the taxing authorities and their relationship to the information conveyed in this TFS loop. The following bullets explain how to use this segment:

- **REF01 & REF02 are the only two elements that are required.**
- **REF02 has the following two values:**
  - **IRS – the data conveyed in this TFS loop belong to the IRS.**
  - **N/A – the data conveyed in this TFS loop do not belong to the IRS.**
- **REF04 through REF07 indicates the state agency(s) that are to receive data under the provisions of the IRC §6103(c) consent. The state abbreviation conveyed in REF05 and REF07 represents the state agency(s) that is responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either originated or were destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the REF04 &REF05 and/or REF06 & REF07 elements not indicating the state abbreviation(s).**
  - **When reporting the total product transported REF04 through REF07 are not used.**

Sequence Error ID Number

Reference Identification Segment								(Required if Correcting an Error)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~000001234\								

Condition 1 – If you have no business activity for the reporting month this segment is required. The TIA segment is not used.

No Business Activity

Reference Identification Segment								(Required)
Element ID	Element Ref #	Subele. 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	1	1 = No Activity
REF~BE~1\								

Condition 2 – If you have business activity for the reporting month this segments is required. The No Business Activity REF segment is not used.

Total Gallons Transported

Tax Information and Amount Segment								(Required)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
TIA01	C037	817	M	Tax Information Code	AN	4	4	5030 = Total Net Transported
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity in Gallons
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	GA = Gallons
TIA~5030~~~780000~GA\								
End of TFS loop (CCR detail)								

This section is required if your company has business activity for the reporting month.

This TFS loop begins the schedule detail. It is repeated when one of the following values change: Schedule Code, Product Code, Transaction Type Code, Position Holder, Origin, Consignor, Carrier or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedule Detail TFS loop. You are required to report No Business Activity for the Terminal Operator Report or the Carrier Report or Both. It is implied that there is no schedule activity in this filing if there is no business activity.

Table 9 – Beginning of Schedule Detail for TS-813

(Required)

Tax Form Segment

Element ID	Element Ref #	Subele. 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	Schedule Type Code TR = Product Received Into Terminal TD = Product Shipped Out of Terminal PD = Product Delivered by Carrier
TFS03	128		X	Reference Identification Qualifier	ID	2	2	PG = Product Group
TFS04	127		X	Reference Identification	AN	2	3	Product Code Example: 065 = Gasoline (See Appendix A)
TFS05	66		X	Identification Code Qualifier	ID	2	2	94 = Mode
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code J = Truck PL = Pipe Line R = Rail S =Ship B = Barge BA = Book Adjustment CE = Summary RT = Removal from Terminal (other than by Truck or Rail) for sale or consumption **Note:** These are two character codes.
TFS~T3~TD~PG~065~94~J \								

Relationship to the Information

(Required)

Reference Identification Segment

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	References Identification Qualifier	ID	2	2	SU = Specific Processing
REF02	127		X	Reference Identification	AN	3	3	IRS = IRS Data or N/A = If not applicable to IRS
REF03 not used								
REF04	C040	128	M	Reference Identification Qualifier	ID	2	2	S0 = Special Approval
REF05	C040	127	M	Reference Identification	AN	2	2	State Abbreviation, See Section XI, Postal Abbreviations
REF06	C040	128	X	Reference Identification Qualifier	ID	2	2	S0 = Special Approval
REF07	C040	127	X	Reference Identification	AN	2	2	State Abbreviation, See Section XI, Postal Abbreviations

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

REF02, REF05, and REF07 represent the taxing authorities and their relationship to the information conveyed in this TFS loop. The following bullets explain how to use this segment:

- **REF01 & REF02 are the only two elements that are required.**
- **REF02 has the following two values:**
  - **IRS – the data conveyed in this TFS loop belong to the IRS.**
  - **N/A – the data conveyed in this TFS loop do not belong to the IRS.**
- **REF04 through REF07 indicates the state agency(s) that are to receive data under the provisions of the IRC §6103(c) consent. The state abbreviation conveyed in REF05 and REF07 represents the state agency(s) that is responsible for motor fuel excise tax compliance and which you authorize disclosure of the specific transaction data conveyed in this TFS loop. These states have a direct relationship to the transaction data conveyed in this TFS loop, the transaction data either originated or were destined for the state(s). You may revoke disclosure authority for specific transaction data conveyed in this TFS loop by simply omitting the REF04 &REF05 and/or REF06 & REF07 elements not indicating the state abbreviation(s).**
  - **When reporting terminal receipts use REF04 & REF05 to report the State in which the terminal is located; REF06 & REF07 are not used.**
  - **When reporting terminal bulk disbursements use REF04 & REF05 to report the State in which the terminal is located; REF06 & REF07 are not used.**
  - **When reporting terminal non-bulk disbursements use REF04 & REF05 to report the State in which the terminal is located and REF06 & REF07 to report the State the product is delivered.**
  - **When reporting carrier bulk deliveries to a terminal use REF04 & REF05 to report the State in which the terminal is located; REF06 & REF07 are not used.**
  - **When reporting carrier bulk receipts from a terminal use REF04 & REF05 to report the State in which the terminal is located; REF06 & REF07 are not used.**

Sequence Error ID Number

Reference Identification Segment								(Required if Correcting an Error)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~000001234\								

The position holder REF segment can be used. However, you are allowed to use the position holders 637 number REF segment instead of the position holder REF segment.

Option 1 – Position Holder FEIN

Reference Identification Segment								(Required)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	EI = FEIN, SY = SSN
REF02	127		X	Reference Identification	AN	10	10	P+Position Holder's FEIN or SSN or E+Position Holder's FEIN or SSN
REF03	352		X	Description	ID	4	4	Name Control (First 4 positions of Taxpayer's business name). See Pub. 1220 (rev. 6-91) or Appendix C
REF~EI~P741234567~MAJO\								

Option 2 – 637 Number

Reference Identification Segment								(Required if Position Holder EIN is not used)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	TJ = 637 #
REF02	127		X	Reference Identification	AN	9	15	Federal Registration Number 637
REF~TJ~75-95-2222S\								

For Point of Origin: (One of the following Options is Required)

Use Option 1 when the Terminal Origin is known.

Use Option 2 when Terminal Origin is not known. This option is required if the origin is not a terminal.

Option 1 – Origin Terminal

Name Segment								(Required)
Element ID	Element Ref #	Subele. 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
N104	67		X	Identification Code	AN	9	9	IRS Terminal Control Number (TCN). See IRS for TCN list.
N1~OT~~TC~T59FL1111\								

Option 2 – Origin State

Name Segment								(Required)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
N101	98		M	Entity Identification Code	ID	2	2	SF = Ship From
N102	93		X	Name	AN	1	35	Best-known origin as shown on shipping document.
N1~SF~FL\								

Consignor – Company Hiring Carrier

Name Segment								(Required)
Element ID	Element Ref #	Subele. 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	4	4	Name Control (First 4 positions of Consignor's business name). See Pub. 1220 (rev. 6-91) or Appendix C
N103	66		X	Identification Code Qualifier	ID	2	2	24 = FEIN or 34 = SSN
N104	67		X	Identification Code	AN	9	9	Consignor's (Person Hiring the Carrier) FEIN or SSN
N1~CI~TEXA~24~361234567\								

Carrier Information

Name Segment								(Required)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
N101	98		M	Entity Identification Code	ID	2	2	CA = Carrier Name
N102	93		X	Name	AN	4	4	Name Control (First 4 positions of Consignor's business name). See Pub. 1220 (rev. 6-91) or Appendix C
N103	66		X	Identification Code Qualifier	ID	2	2	24 = FEIN or 34 = SSN
N104	67		X	Identification Code	AN	9	9	Carrier's FEIN or SSN
N1~CA~TOTA~24~351234567\								

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination is a terminal.

Use Option 2 when the destination is not a terminal. This option is required if the destination is not a terminal.

Option 1 – Destination Terminal

Name Segment								(Required)
Element ID	Element Ref #	Subele. 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
N104	67		X	Identification Code	AN	9	9	IRS Terminal Control Number (TCN). See IRS for TCN list.
N1~DT~~TC~T59FL1111\								

Option 2 – Destination State

Name Segment **(Required)**

Element ID	Element Ref #	Subele. 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	2	2	Destination State Abbreviation See Section XI, Postal Abbreviations
N1~ST~FL\								

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes: Shipping document (Document) Number, Shipping document Date (Date Shipped) or Gallons.

Shipping Document Number

Form Group Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
FGS01	350		M/Z	Assigned Identification	AN	1	1	D = Schedule of Detail
FGS02	128		X/Z	Reference Identification Qualifier	ID	2	2	BM = Shipping document Number
FGS03	127		X	Reference Identification	AN	1	15	Shipping document Number
FGS~D~BM~12345\								

Sequence Error ID Number

Reference Identification Segment **(Required if Correcting an Error)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~000001234\								

Shipping Document Date

Date/Time Reference Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
DTM01	374		M	Date/Time Qualifier	ID	3	3	095 = Shipping document Date
DTM02	373		X	Date	DT	8	8	Shipping document Date (CCYYMMDD)
DTM~095~19981103\								

Shipping Document Net Gallons

Tax Information and Amount Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
TIA01	C037	817	M	Tax Information Code	AN	4	4	5010 = Net
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity in Gallons
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	GA = Gallons
TIA~5010~~~420000~GA\								

Shipping Document Gross Gallons

Tax Information and Amount Segment (Optional)								
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
TIA01	C037	817	M	Tax Information Code	AN	4	4	5011 = Gross
TIA02 and TIA03 are not used.								
TIA04	380		X	Quantity	R	1	15	Quantity in Gallons
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	GA = Gallons
TIA~5011~~~8510~GA\								
At least one of the above TIA segments is Required in every FGS loop. Gross gallons are required on nonbulk terminal disbursements.								

End of FGS loop for Individual shipments.

End of TFS loop for Schedule.

Table 10 – End of TS-813 Description for IRS Excise

Transaction Set Trailer Segment (Required)								
Element ID	Element Ref #	Subele. 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 (inserted by translator)
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by the Information Provider/Transmitter (same value in ST02, unique control number)
SE~156~1234\								

Table 11 – Functional Group Trailer Description for IRS Excise

Functional Group Trailer Segment (Required)								
Element ID	Element Ref #	Subele. 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
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\								

Table 12 – Interchange Control Trailer Description for IRS Excise

Interchange Control Trailer Segment (Required)								
Element ID	Element Ref #	Subele. 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 Function Groups Within This ISA/IEA.
IEA02	I12		M	Interchange Control Number	N0	9	9	The Interchange Number in the Trailer Must Be Identical to the Same Data Element in the Associated Interchange Header (ISA13).
IEA~1~000001001\								

Table 13 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4010)

EDI Transmission Data	Explanation
ISA~03~T5ZXF54W21~01~ TORCCRFILE~32~757654321 ~01~040539587 ~981231~0931~U~00401~ 000001001~0~T~^\	ISA = the Interchange Control Header segment (ISA segment has 16 elements), 03 (zero three) = the qualifier for Authorization Code "T5ZXF54W21", 01 (zero one) = the qualifier for Security Code "TORCCRFILE", 32 = the qualifier for Information Provider FEIN plus 6 spaces "757654321 ", 01 (zero one) = the qualifier for the IRS's Dun and Bradstreet DUN's Number plus 6 spaces "040539587 ", "981231" or 31 Dec., 98 = the Interchange Date for when the outer envelope was created (YYMMDD), "0931" or 9:31 AM = the time for when the outer envelope is created (HHMM), "U" = the X12 Interchange Control Standards ID, "00401" = X12 Version 4 Release 1, "000001001" = the Interchange Control Number (IEA02 contains the same number as in ISA13), "0" = No Acknowledgement requested, "T" = Test mode (if you are in Production mode then enter "P"), "^" or caret = Subelement separator
GS~TF~INTERNALROUTING~ 040539587050~19981231~0931 ~1101~X~004010\	GS = the Functional Group Header segment (GS segment has 8 elements), TF = the Functional Group code for the 813 transaction set "Electronic Filing of Tax Return Data", "INTERNALROUTING" = a code the Information Provider can use to automatically route the IRS information to the proper work unit within their company. "040539587050" = IRS – Excise Motor Fuels Section, "19981231" or 31 Dec., 1998 = the Functional Group Date for when the inner envelope was created (CCYYMMDD), "0931" or 9:31 AM = the time for when the inner envelope is created (HHMMSSDD), "1101" = Group Control Number (GE02 contains the same number as in GS06), "X" = X12 standards, "004010" = X12 Version 4 Release 1
ST~813~1234\	ST = the Transaction Set Header segment (ST segment has 2 elements), "813" = the Electronic Filing of Tax Return Data, "1234" = the Transaction Set Control Number (SE02 contains the same number as in ST02)
BTI~T6~050~47~040539587~ 19981231~ABCT~24~ 757654321~48~59-94- 8888S~~~00\	BTI = the Beginning Tax Information segment (BTI segment has 14 elements), "T6" = Information or Tax Filing, "050" = Tax Type code for Motor Fuel, "47" = Tax Authority, "040539587" = IRS Headquarters DUNS number, "19981231" or 31 Dec., 1998 = Transmission Date, "ABCT" = Name Control of Information Provider, "24" = the qualifier for Information Provider FEIN "757654321", "48" = the qualifier for the Information Provider 637 number "59-94-8888S", "00" = Original filing reported in BTI13 (Amended returns would be identified in BTI14 using one of the appropriate codes)
DTM~194~19981130\	DTM = the Date Time segment, "194" = the qualifier for the period end date "19981130" or 30 Nov., 1998\
TIA~5067~~1000\	TIA = the Tax Information and Amount segment, "5067" = the qualifier for the Version control for IRS EDI Map being used in this transmission version "1000"
TIA~5072~~~7940294~GA\	TIA = the Tax Information and Amount segment, "5072" = the qualifier for total number of net gallons "7940294", "GA = the qualifier that identifies TIA04 as gallons
REF~06~000001234\	REF = the Reference Segment, "06" = the qualifier for the Sequence Error Identification Number (SEIN) "000001234". The IRS in the TS-151 error file will provide the SEIN
N1~L9~ABC Terminal Seaport\	N1 = the Name Information segment, "L9" = the qualifier for the business name of the Information Provider "ABC Terminal Seaport"
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~US\	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 "US"
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", "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 "TOR", "TC" = the qualifier for the Terminal Control Number (TCN) "T59FL1111"
REF~SU~IRS~~S0^FL\	REF = the Reference Segment, "SU" = the qualifier for the special processing code "IRS", "S0" or (S zero) = is the qualifier for the special approval code "FL" for the terminal state
REF~06~000001234\	REF = the Reference Segment, "06" = the qualifier for the Sequence Error Identification Number (SEIN) "000001234". The IRS in the TS-151 error file will provide the SEIN
REF~BE~1\	REF = the Reference Segment, "BE" = the qualifier for No business activity for your company "1"
DTM~184~19981130\	DTM = the Date Time segment, "184" = the qualifier for ending inventory date, "19981130" or 30 Nov., 1998 = the date (CCYYMMDD) the ending inventory is taken for this TOR
FGS~EI~PG~065\	FGS = the Form Group Segment, "EI" = the Ending Inventory Form code, "PG" = the qualifier for product code "065"

Table 13 – Example: 720-TO and CS Electronic Filing (ANSI ASC X12 Version 4010), continued

EDI Transmission Data	Explanation
REF~06~000001234\	REF = the Reference Segment, “06” = the qualifier for the Sequence Error Identification Number (SEIN) “000001234”. The IRS in the TS-151 error file will provide the SEIN
TIA~5008~~~3500000~GA\	TIA = the Tax Information and Amount segment, “5008” = the ending inventory Indicator code for net gallons “3500000”, “GA” = the qualifier for gallons

End of Terminal Operator Report

Beginning of Carrier Report

TFS~T2~CCR\	TFS = the Tax Form Segment, “T2” = the qualifier for the Tax Form “CCR”
REF~SU~IRS~~S0^FL\	REF = the Reference Segment, “SU” = the qualifier for the special processing code “IRS”, “S0” or (S zero) = is the qualifier for the special approval code “FL”
REF~06~000001234\	REF = the Reference Segment, “06” = the qualifier for the Sequence Error Identification Number (SEIN) “000001234”. The IRS in the TS-151 error file will provide the SEIN
REF~BE~1\	REF = the Reference Segment, “BE” = the qualifier for No business activity for your company “1”
TIA~5030~~~780000~GA\	TIA = the Tax Information and Amount segment, “5030” = the total number of net gallons carried Indicator code “780000”, “GA” = the qualifier for gallons

End of Carrier Report

Beginning of Schedule Detail

TFS~T3~TD~PG~065~94~J \	TFS = the Tax Form Segment, “T3” = the qualifier for tax schedule “TD”, “PG” = the qualifier for product code “065”, “94” = the qualifier for the transaction type code “J “
REF~SU~IRS~~S0^FL^S0^GA\	REF = the Reference Segment, “SU” = the qualifier for the special processing code “IRS”, “S0” or (S zero) = is the qualifier for the special approval code “FL” (Florida) for the origin state, “S0” or (S zero) = is the qualifier for the special approval code “GA” (Georgia) for the destination state
REF~06~000001234\	REF = the Reference Segment, “06” = the qualifier for the Sequence Error Identification Number (SEIN) “000001234”. The IRS in the TS-151 error file will provide the SEIN
REF~EI~P741234567~MAJO\ or REF~TJ~75-95-2222S\	REF = the Reference Segment, “EI” = the qualifier for the Position Holder Federal Employee Identification Number (FEIN) plus the letter “P” when the transaction is not a two-party exchange between Position Holders “P741234567”, “MAJO” = the Name Control of the position holder or REF = the Reference Segment, “TJ” = the qualifier for the Position Holder 637 number “TJ75-95-2222S”
N1~OT~~TC~T59FL1111\	N1 = the Name Information segment, “OT” = the qualifier for the Origin Terminal, “TC” = the qualifier for the IRS TCN “T59FL1111”
N1~SF~FL\	N1 = the Name Information segment, “SF” = the qualifier for the Origin State “FL” (Florida)
N1~CI~TEXA~24~361234567\	N1 = the Name Information segment, “CI” = the qualifier for the Consignor, “TEXA” = the Name Control of the Consignor, “24” = the qualifier for the FEIN “361234567”
N1~CA~TOTA~24~351234567\	N1 = the Name Information segment, “CA ” = the qualifier for the Consignor, “TOTA” = the Name Control of the Consignor, “24” = the qualifier for the FEIN “351234567”
N1~DT~~TC~T59FL1111\	N1 = the Name Information segment, “DT” = the qualifier for the Destination Terminal, “TC” = the qualifier for the IRS TCN “T59FL1111”
N1~ST~FL\	N1 = the Name Information segment, “ST” = the qualifier for the Destination State “FL” (Florida)
FGS~D~BM~12345\	FGS = the Form Group Segment, “D” = the qualifier for schedule of detail, “BM” = the qualifier for Shipping document “12345”
REF~06~000001234\	REF = the Reference Segment, “06” = the qualifier for the Sequence Error Identification Number (SEIN) “000001234”. The IRS in the TS-151 error file will provide the SEIN
DTM~095~19981103\	DTM = the Date Time segment, “095” = the qualifier for the Shipping document date “19981103” or 3 Nov., 1998
TIA~5010~~~420000~GA\	TIA = the Tax Information and Amount segment, “5010” = the qualifier for Net Gallons “420000”, “GA” = the qualifier for gallons
TIA~5011~~~8510~GA\	TIA = the Tax Information and Amount segment, “5011” = the qualifier for Gross Gallons “8510”, “GA” = the qualifier for gallons
SE~156~1234\	SE = the Transaction Set End segment, “156” = the number of segment between the ST/SE segment pair for this example, “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

XII. 997 Functional Acknowledgment

997 Functional Acknowledgment

FUNCTIONAL GROUP=**FA**

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.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
N	010	ST	Transaction Set Header	M	1	
N	020	AK1	Functional Group Response Header	M	1	
			LOOP ID - AK2			999999
N	030	AK2	Transaction Set Response Header	O	1	
			LOOP ID - AK3			999999
C	040	AK3	Data Segment Note	O	1	
	050	AK4	Data Element Note	O	99	
	060	AK5	Transaction Set Response Trailer	M	1	
	070	AK9	Functional Group Response Trailer	M	1	
	080	SE	Transaction Set Trailer	M	1	

NOTES

1/010 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.

1/010 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.

1/010 There is only one Functional Acknowledgment Transaction Set per acknowledged functional group.

1/020 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.

1/030 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.

COMMENTS

1/040 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).

Changes note at table/position 1/010.	6	446297

[2]

[2] Data Interchange Standards Association, Inc. (DISA)

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

The 997 Functional Acknowledgment notifies the Information Provider that their EDI file was received. The IRS translator creates the 997 ACK when the translator processes an EDI file. This ACK is designed to pass back through the Information Provider/Transmitter's translator to notify the Information Provider/Transmitter that the EDI file was accepted, accepted with errors or rejected. The IRS will send a 997 ACK back to the Information Provider/Transmitter for each EDI file received. If the EDI file is rejected, the Information Provider/Transmitter must fix the file and send a new EDI file to the IRS for processing. An example of a 997 ACK created by the IRS translator can be found below. This 997 contains ACKs for four 813s received in one ISA/GS envelope.

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

```
 1 - ISA~03~GB15GO4IT1~01~2MUCH2SOON~01~040539587~32~123456789~990913
     ~1512~U~00401~000000001~0~P~^\
 2 - GS~FA~040539587050~INTERNALROUTING~19990913~1510~1001~X~004010\

 3 - ST~997~0014\
 4 - AK1~TF~52001\
 5 - AK2~813~000000124\
 6 - AK5~A\
 7 - AK9~A~1~1~1\
 8 - SE~6~0014\

 9 - ST~997~0015\
10 - AK1~TF~52001\
11 - AK2~813~000000125\
12 - AK5~A\
13 - AK9~A~1~1~1\
14 - SE~6~0015\

15 - ST~997~0016\
16 - AK1~TF~52001\
17 - AK2~813~000000126\
18 - AK5~A\
19 - AK9~A~1~1~1\
20 - SE~6~0016\

21 - ST~997~0017\
22 - AK1~TF~52001\
23 - AK2~813~000000127\
24 - AK5~A\
25 - AK9~A~1~1~1\
26 - SE~6~0017\
27 - GE~4~1001\
28 - IEA~1~000000001\
```

XIII. 151 Electronic Filing of Tax Return Data Acknowledgment

151 Electronic Filing of Tax Return Data Acknowledgment

FUNCTIONAL GROUP= **TA**

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Acknowledgment Transaction Set (151) within the context of an Electronic Data Interchange (EDI) environment. This transaction set is used to electronically acknowledge receipt of each tax return filed using the Electronic Filing of Tax Return Data Transaction Set (813) and may indicate any error conditions.

This transaction set can be used by a federal, state, or local taxing authority to acknowledge the status of an electronically filed tax return which has been electronically filed using Transaction Set 813.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	010	ST	Transaction Set Header	M	1	
	020	BTA	Beginning Tax Acknowledgment	M	1	
	030	BTI	Beginning Tax Information	M	1	
	035	DTM	Date/Time Reference	O	10	
N	040	REF	Reference Identification	O	10	
	042	AMT	Monetary Amount	O	10	
	044	QTY	Quantity	O	10	
			LOOP ID - PBI			1000
	050	PBI	Problem Identification	O	1	
	060	TIA	Tax Information and Amount	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
			LOOP ID - TFS			100000
	010	TFS	Tax Form	O	1	
	020	REF	Reference Identification	O	10	
	025	DTM	Date/Time Reference	O	10	
			LOOP ID - PBI			1000
	030	PBI	Problem Identification	O	1	
	035	TIA	Tax Information and Amount	O	2	
			LOOP ID - FGS			100000
	040	FGS	Form Group	O	1	
	042	REF	Reference Identification	O	10	
	045	DTM	Date/Time Reference	O	10	
			LOOP ID - PBI			1000
	050	PBI	Problem Identification	O	1	
	055	TIA	Tax Information and Amount	O	2	
	060	SE	Transaction Set Trailer	M	1	

NOTES

1/040 The REF segment is used to provide identification numbers for this acknowledgment.

[3]

[3] Data Interchange Standards Association, Inc. (DISA)

▶*151 Structure*

151 – Table1

Pos No.	IRS 151 Map	Header
010	**ST**	Transaction Set Header
020	**BTA**	Beginning Tax Acknowledgment Segment
030	**BTI**	Identify Tax Agency and Information Provider
035	**DTM**	Information Filing Period
040	**REF**	Interchange Control Header Control Number
040	**REF**	Functional Group Header Control Number
040	**REF**	Transaction Set Header Control Number
040	**REF**	Sequence Error ID Number
044	**QTY**	Quantity Segment
050	**PBI**	Problem Identification Segment

151 – Table 2

Pos No.	IRS 151 Map	TOR	CCR	SCH
010	**TFS**	Tax Form	Tax Form	Tax Form
020	**REF**	Sequence Error ID Number	Sequence Error ID Number	Sequence Error ID Number
030	**PBI**	Problem Identification	Problem Identification	Problem Identification
040	**FGS**	Ending Inventory		Schedule of Detail
042	**REF**	Sequence Error ID Number		Sequence Error ID Number
050	**PBI**	Problem Identification		Problem Identification
060	**SE**	**The SE Transaction Set Trailer Segment occurs once at the end of the file. It is not repeated with each Loop.**		

▶*TS-151 EDI Map*

Table 14 – Interchange Control Header Description for TS151

Interchange Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. 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
ISA02	I02		M	Authorization Information	AN	10	10	Ten Spaces
ISA03	I03		M	Security Information Qualifier	ID	2	2	00 = No Security Information Present
ISA04	I04		M	Security Information	AN	10	10	Ten Spaces
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	01 = DUNS Number
ISA06	I06		M	Interchange Sender ID	AN	15	15	040539587 IRS DUNS number plus six spaces
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	32 = the Interchange Sender ID Qualifier for EIN
ISA08	I07		M	Interchange Receiver ID	AN	15	15	FEIN with 6 spaces [xxxxxxxxx]
ISA09	I08		M	Interchange Date	DT	6	6	YYMMDD = Date of the Interchange
ISA10	I09		M	Interchange Time	TM	4	4	HHMM = Time of the Interchange
ISA11	I10		M	Interchange Control Standards Identifier	ID	1	1	U = US EDI Community of X12, TDCC, And UCS
ISA12	I11		M	Interchange Control Version Number	ID	5	5	00401 = Draft Standards for Trial Use Approved for Publication by ASC X12 Procedures Review Board Through 10/97.
ISA13	I12		M	Interchange Control Number	N0	9	9	The Interchange Control Number Uniquely Identifies the Interchange Data to the Information Provider/Transmitter. The Information Provider/TransmitterAssigns This Number.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	0 = No Acknowledgment Required
ISA15	I14		M	Usage Indicator	ID	1	1	P = Production Data
ISA16	I15		M	Component Element Separator		1	1	^ = EBCDIC – 5F HEX or ASCII – 5E HEX
ISA~03~GB15GO4IT1~01~2MUCH2SOON~01~040539587~32~123456789~990913~1512~U~00401~000000001~0~P~^\								

Table 15 – Functional Group Header Description for TS151

Functional Group Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
GS01	479		M	Functional Identifier Code	ID	2	2	TA = Electronic Filing of Tax Return Data Acknowledgment (151)
GS02	142		M	Application Sender's Code	AN	2	15	040539587050 = IRS Excise – Motor Fuels Section
GS03	124		M	Application Receiver's Code	AN	2	15	This is assigned by the Information Provider
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 Information Provider/Transmitter.
GS07	455		M	Responsible Agency Code	ID	1	2	X = ASC X12
GS08	480		M	Version/ Release / Industry Identifier Code	AN	1	12	004010 = Draft Standards Approved for Publication by ASC X12 Procedures Review Board Through 10/97.
GS~FA~040539587050~INTERNALROUTING~19990913~1510~1001~X~004010\								

Table 16 – Transaction Set Header Description for TS151

Transaction Set Header								
Beginning of Transaction Set Header Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
ST01	143		M	Transaction Set Code	ID	3	3	151 = Electronic Filing of Tax Return Data Acknowledgment
ST02	329		M	Transaction Set Control Number	AN	4	9	Information Provider/Transmitter defined unique control number (same value as SE02)
ST~151~0014\								

Beginning Tax Acknowledgment Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
BTA01	587		M	Acknowledgment Type	ID	2	2	AD = Accepted with error (see detail) AT = Accepted RD = Reject because of error (see detail)
BTA02	373		O	Date	DT	8	8	CCYYMMDD = Is the effective date of the acknowledgment
BTA~AD~20000315\								

Identify Tax Agency and Information Provider Begin Tax Information Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
BTI01	128		M	Reference Number Qualifier	ID	2	2	T6 = Information Filing
BTI02	127		M	Reference Number	AN	1	30	050 = IRS Excise Motor Fuel Section
BTI03	66		M	ID Code Qualifier	ID	2	2	47 = Department
BTI04	67		M	ID Code	AN	2	25	040539587 = IRS Headquarters
BTI05	373		O	Transaction Create Date	DT	8	8	CCYYMMDD = Transmission Date
BTI06	818		O	Name Control	AN	4	4	Information Provider's Name Control
BTI07	66		C	ID Code Qualifier	ID	2	2	24 = FEIN Federal Employer Identification Number 34 = SSN Social Security Number
BTI08	67		X	ID Code	AN	9	9	Information Provider's FEIN or SSN
BTI09	66		X	ID Code Qualifier	ID	2	2	48 = Electronic Filer Identification Number (for Terminal Operator use only)
BTI10	67		X	ID Code	AN	9	15	637 # = Registration Number (for Terminal Operator use only.)
BTI11 and BTI12 are not used.								
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Options: 00 = Original 05 = Replace 15 = Resubmission
BTI14	640		O	Transaction Type Code	ID	2	2	Options: 6R = Resubmission 6S = Supplemental CO = Corrected
BTI~T6~050~47~040539587~20000315~ABCT~24~757654321~48~59-94-8888S~~~00\								

Information Filing Period **Date/Time Reference Segment**								**(Required)**
Element ID	**Element Ref #**	**Subele. 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~194~20000229\								

Interchange Control Header Control Number **Reference Identification Segment**								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	6R = Interchange Control Number
REF02	127		X	Reference Identification	AN	9	9	Interchange Control Number
REF~6R~000000011\								

Functional Group Header Control Number **Reference Identification Segment**								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	X9 = Group Control Number
REF02	127		X	Reference Identification	AN	1	9	Group Control Number
REF~X9~0014\								

Transaction Set Header Control Number **Reference Identification Segment**								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	FJ = Transaction Set Control Number
REF02	127		X	Reference Identification	AN	4	9	Transaction Set Control Number
REF~FJ~15\								

Sequence Error ID Number **Reference Identification Segment**								**(Conditional on PBI Segment)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
Not in example.								

Quantity Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length Min.**	**Length Max.**	**Field Description**
QTY01	673		M	Quantity Qualifier	ID	2	2	3U = Total Transactions in Error
QTY02	380		X	Quantity	R	1	15	Total number of errors found in information return
QTY~3U~11\								

Problem Identification Segment								(Required when Error is present in Header of 813)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See Table 23 and Table 24 for PBI01 Error Code List – use codes for segments that are in Header of the TS813, Table 1, 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 Table 25 and Table 26 for PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See Table 27 for 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
Not in example.								
Note: Only one of PBI05 or 06 may be present.								

End of Transaction Set Header

Table 17 – Terminal Operator Report (TOR) for TS151

Tax Form Segment **(Required)**

Element ID	Element Ref #	Subele. 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 Control Number (TCN). See IRS for TCN list.
Not in example.								

Sequence Error ID Number Reference Identification Segment **(Conditional on PBI Segment)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
Not in example.								

Problem Identification Segment **(Required when Error is present in TOR TFS Loop of 813)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See Table 23 and Table 24 for PBI01 Error Code List – use codes for segments that are in Body of the TS813, Table 2
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors
PBI03	933		O	Free-Form Message Test	AN	4	4	See Table 25 and Table 26 for PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See Table 27 for 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
Not in example.								
Note: Only one of PBI05 or 06 may be present.								

Form Group Segment **(Required)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
FGS01	350		M	Assigned Identification	AN	2	2	EI = Ending Inventory
FGS02	128		X	Reference Identification Qualifier	ID	2	2	PG = Product Group
FGS03	127		X	Reference Identification	AN	3	3	Product Code
Not in example.								

Sequence Error ID Number Reference Identification Segment **(Conditional on PBI Segment)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
Not in example.								

Problem Identification Segment								(Required when Error is present in TOR FGS Loop of 813)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See Table 23 and Table 24 for PBI01 Error Code List – use codes for segments that are in Body of the TS813, Table 2
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors
PBI03	933		O	Free-Form Message Test	AN	4	4	See Table 25 and Table 26 for PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See Table 27 for 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
Not in example.								
Note: Only one of PBI05 or 06 may be present.								

Table 18 – Carrier Report (CCR) for TS151

Tax Form Segment								(Required)
Element ID	Element Ref #	Subele. 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
Not in example.								

Sequence Error ID Number Reference Identification Segment								(Conditional on PBI Segment)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
Not in example.								

Problem Identification Segment								(Required when Error is present in CCR TFS Loop of 813)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See Table 23 and Table 24 for PBI01 Error Code List – use codes for segments that are in Body of the TS813, Table 2
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors
PBI03	933		O	Free-Form Message Test	AN	4	4	See Table 25 and Table 26 for PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See Table 27 for 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
Not in example.								
Note: Only one of PBI05 or 06 may be present.								

Table 19 – Schedule Detail Section for TS151

Tax Form Segment **(Required)**

Element ID	Element Ref #	Subele. 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	TR = Terminal Receipt TD = Terminal Delivery PD = Product Transported by Carrier
TFS03	128		X	Reference Identification Qualifier		2	2	PG = Product Group
TFS04	127		X	Reference Identification		1	15	Product Code
TFS05	66		X	ID Code Qualifier	ID	2	2	TC = IRS Terminal Code
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN). See IRS for TCN list.
TFS~T3~TR~PG~065~TC~T59FL1111\								

Sequence Error ID Number **(Conditional on PBI Segment)**
Reference Identification Segment

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~10011\								

Problem Identification Segment **(Required when Error is present in Schedule TFS Loop of 813)**

Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See Table 23 and Table 24 for PBI01 Error Code List – use codes for segments that are in Bpdy of the TS813, Table 2
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors
PBI03	933		O	Free-Form Message Test	AN	4	4	See Table 25 and Table 26 for PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See Table 27 for 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~600405~CO~1003~E0011~~missing\								
Note: Only one of PBI05 or 06 may be present.								

Form Group Segment **(Required)**

Element ID	Element Ref #	Subele. 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 = Shipping document Number
FGS03	127		X	Reference Identification	AN	1	30	Shipping document Number
FGS~D~BM~12343\								

Sequence Error ID Number Reference Identification Segment								(Conditional on PBI Segment)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
REF01	128		M	Reference Identification Qualifier	ID	2	2	06 = Sequence Error ID Number
REF02	127		X	Reference Identification	AN	1	7	Sequence Error ID Number
REF~06~10012\								

Problem Identification Segment								(Required when Error is present in Schedule FGS Loop of 813)
Element ID	Element Ref #	Subele. Ref #	Field Status	Field Name	Field Type	Length Min.	Length Max.	Field Description
PBI01	127		X	Reference Identification	AN	6	6	See Table 23 and Table 24 for PBI01 Error Code List – use codes for segments that are in Body of the TS813, Table 2
PBI02	306		X	Action Code	ID	2	2	CO = Correct Errors
PBI03	933		O	Free-Form Message Test	AN	4	4	See Table 25 and Table 26 for PBI03 Paragraph Code List
PBI04	817		O	Tax Information Identification Number	AN	5	5	See Table 27 for 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~203402~CO~1313~E0027~~invalid\								
Note: Only one of PBI05 or 06 may be present.								

Table 20 – Transaction Set Trailer Description for TS151

End of Transaction Set Trailer Segment								(Required)
Element ID	Element Ref #	Subele. 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 (inserted by translator)
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by the Information Provider (same value in ST02, unique control number)
SE~6~0040\								

Table 21 – Functional Group Trailer Description for TS151

Functional Group Segment								(Required)
Element ID	Element Ref #	Subele. 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
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~4~1001\								

Table 22 – Interchange Control Trailer Description for TS151

Functional Group Segment								**(Required)**
Element ID	**Element Ref #**	**Subele. Ref #**	**Field Status**	**Field Name**	**Field Type**	**Length**		**Field Description**
						Min.	**Max.**	
IEA01	I16		M	Number of Included Functional Groups	N0	1	5	Count of Function Groups Within This ISA/IEA.
IEA02	I12		M	Interchange Control Number	N0	9	9	The Interchange Number in the Trailer Must Be Identical to the Same Data Element in the Associated Interchange Header (ISA13).
IEA~1~000000001\								

►*IRS Excise 151 Acknowledgement Process EDI Error Identification*

The IRS acknowledges the receipt of every electronic information return. These returns are filed using the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12 standards for electronic data interchange (EDI). The EDI standard for filing tax or information returns is the TS-813 Transaction Set (Electronic Filing of Tax Return Data). There are two types of acknowledgment (ACK) files that will be created by the IRS— the Transmission ACK File and the Validation ACK File. These ACK files will be placed in the Information Provider's download directory.

This section is designed to help you manage the validation ACK file or the ANSI TS-151. The 151 Transaction Set is known as the Electronic Filing of Tax Return Data Acknowledgment. This ACK notifies the Information Provider/Transmitter that the data within the information return were accepted or rejected. If errors exist in an information return, the validation ACK notifies the Information Provider/Transmitter what is wrong with the data and what the Information Provider needs to do to correct the return. The 151 ACK file is created every time an Information Provider submits an information return. This ACK is created whether or not errors exist in the file.

The IRS has established 5 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. Table 26 – PBI03 Secondary Paragraph Description Error Codes, lists the error categories. The error categories are used in conjunction with Table 25 – 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.

Table 28 – PBI Error Code Definitions associates the error categories in Table 26 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.

In Table 28, column PBI01, find code 201105. This code is composed of the PBI01 primary code (2011) and secondary code (05). The primary code 2011 indicates that ISA01 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 Table 23 and Table 24 of this document.

In Table 28, column PBI01, find code 400601; column PBI04, find code E0014; and column PBI03, find code 1014. These three codes read as follows:

In Table 23 – PBI01 Primary Element Error Codes, the error code 4006 identifies EDI element DTM01 date qualifier as the element that has a problem.

In Table 24 – PBI01 Secondary Element Error Codes, the error code 01 qualifies the element identified by the PBI01 Primary Element Error Code as being invalid.

In Table 27 – PBI04 Segment Description Error Codes, the error code E0014 identifies that the Period End Date Segment has invalid information. The two codes combined state the date qualifier for the period end date is wrong.

In Table 25 – PBI03 Primary Paragraph Description Error Codes, the error code 101 states that the field contains an invalid value.

In Table 26 – PBI03 Secondary Paragraph Description Error Codes, the error code 4 tell the Information Provider what to do to fix the information. The code 4 reads as follows, "Minor Error – Information Provider will not have to resubmit the correction, just correct the system for next month's filing. File is accepted as a filed return."

Table 23 – PBI01 Primary Element Error Codes

PBI01 Primary Code	Description	Element ID
TIA Errors:		
1001	Tax Information Code	TIA01
1003	Fixed Format Code	TIA03
1004	Quantity	TIA04
1005	Unit of Measure	TIA05
ID / Code Errors:		
2003	Tax Type Code	BTI02
2011	Authorization Code	ISA01
2012	Security Code	ISA03
2013	Interchange ID Sender	ISA05
2014	Interchange ID Receiver	ISA07
2015	Taxing Authority ID	BTI04
2016	FEIN/SSN Qualifier Code	BTI07
2017	Permit Qualifier Code	BTI09
2018	Transaction Purpose Code	BTI13
2019	Transaction Type Code	BTI14
2020	Reference ID Qualifier	TFS01
2021	Reference ID	TFS02
2022	Reference ID Qualifier	TFS03
2023	Reference ID	TFS04
2024	ID Code Qualifier	TFS05
2025	ID Code	TFS06
2026	Reference ID Qualifier	REF01
2027	Reference ID	REF02
2028	Reference ID Qualifier	REF04
2029	Reference ID	REF05
2030	Reference ID Qualifier	REF06
2031	Reference ID	REF07
2032	Assigned ID	FGS01
2033	Reference ID Qualifier	FGS02
2034	Reference ID	FGS03
2035	ID Code Qualifier	BTI03
Date Errors:		
4002	Transaction Create Date	BTI05
4006	Date/Time Qualifier	DTM01
4007	Date	DTM02

PBI01 Primary Code	Description	Element ID
N1 Loop Errors:		
6001	Entity ID Code	N101
6002	Information Provider Name	N102
6003	Identification Code Qualifier	N103
6004	Identification Code	N104
6005	Contact Function Code	PER01
6006	Contact Name	PER02
6007	Telephone Number Qualifier	PER03
6008	Telephone Number	PER04
6009	FAX Number Qualifier	PER05
6010	FAX Number	PER06
6011	E-mail Qualifier	PER07
6012	E-mail Address	PER08
6013	Address Information	N301
6014	City	N401
6015	State or Province	N402
6016	Zip Code	N403
6017	Country	N404
General Data Errors:		
9001	Minimum Data	TIA
9002	Authorization Code	ISA02
9003	Security Code	ISA04
9004	Sender ID	ISA06
9005	Receiver ID	ISA08
9006	Interchange Date	ISA09
9007	ISA Control Number	ISA13
9008	GS Sender ID	GS02
9009	GS Receiver ID	GS03
9010	GS Control Number	GS06
9011	ST Control Number	ST02
9012	Name Control	BTI06
9013	FEIN/SSN	BTI08
9014	Registration Number	BTI10
9015	Description	REF03
9016	Interchange Time	ISA10
9017	Interchange Standards ID	ISA11
9018	Interchange Version Number	ISA12
9019	Acknowledgment Request	ISA14
9020	Usage Indicator	ISA15
9021	Subelement Separator	ISA16
9022	GS Identifier	GS01
9023	GS Date	GS04
9024	GS Time	GS05
9025	Responsible Agency Code	GS07
9026	Version Release Code	GS08
9027	Transaction Set Code	ST01
9028	Reference Number Qualifier	BTI01
9029	Reference Number	BTI02
9030	Transaction Create Date	BTI05
9031	Number of Segments	SE01
9032	SE Control Number	SE02
9033	Number of Transaction Sets	GE01
9034	GE Control Number	GE02
9035	Number of Functional Group	IEA01
9036	IEA Control Number	IEA02

Table 24 – 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 25 – PBI03 Primary Paragraph Description Error Codes

PBI03 Primary Code	Primary Paragraphs Description
100	The field is mandatory, but does not contain a value.
101	The field contains an invalid value.
102	The field contains an invalid date or a date in the future.
103	The field is mandatory for amended submission, but does not contain a value.
104	The field is mandatory for initial submission, but does not contain a value.
105	The telephone number is incomplete.
106	The field contains an invalid data type.
107	The field contains a value different from ST02.
108	The field contains a value different from GS06.
109	The field contains a value different from ISA13.
110	The mode of transportation reported may be inconsistent with the net gallons reported.
111	The mode of transportation reported may be inconsistent with the gross gallons reported.
112	If the transaction is a nonbulk terminal delivery, then the N1 segment Option 2 for Point of Destination must be present.
113	If the transaction is a carrier receipt, then the N1 segment Option 1 for Point of Origin Terminal must be present.
114	If the transaction is a carrier delivery, then the N1 segment for Carrier Information must be present.
115	If the transaction is a carrier delivery, then the N1 segment Option 1 for Point of Destination must be present.
116	The mode of transportation reported is inconsistent with the gallons reported.
117	All dates must be equal to or less than today's date.
118	Ticket dates cannot be any older than 1 year.
119	Ending inventory cannot exceed total terminal capacity.
120	Inventory Gain or Loss appears to be out of range for the fuel available (Beginning Inventory plus Receipts).
121	If a terminal shows either receipts or disbursements a TOR ending inventory report is required.
122	If the filing company is a terminal operator and a carrier and the terminal operator report shows carrier activity for that company on the schedules, then a CCR report is required.
123	If an EDI file is transmitted to the IRS that does not have a TOR or CCR section but has schedule activity, the file is incomplete. The file needs to be corrected and resubmitted.
124	If an EDI file is transmitted to the IRS that has a TOR or CCR section but has no schedule activity and has not indicated in the TOR or CCR section that the company has no business activity, the file is incomplete. The file needs to be corrected and resubmitted.
125	If the transaction is a terminal receipt, then the net gallons value is required. The gross gallons value is optional.
126	If the transaction is a bulk terminal disbursement, then the net gallons value is required. The gross gallons value is optional.
127	If the transaction is a nonbulk disbursement reported by the operator then the net gallons value is required.
128	If the transaction is a nonbulk disbursement reported by the operator then the gross gallons value is required.
129	If the transaction is a carrier delivery, then the net gallons value is required. Gross gallons are optional.
130	If the transaction is a bulk 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.

Table 26 – PBI03 Secondary Paragraph Description Error Codes

PBI03 Secondary Code	Secondary Paragraphs Description
1	Fatal Error – File not accepted by the IRS as a filed return.
2	Major Error – File is unusable by the IRS. The file must be corrected and resubmitted. File is accepted as a filed return.
3	Correction Error – Error must be corrected and resubmitted with your next months filing. File is accepted as a filed return.
4	Minor Error – Information Provider will not have to resubmit the correction, just correct the system for next month's filing. File is accepted as a filed return.
5	Non-151 Error – The IRS will not create a 151. This error code will be used and these errors will be addressed during testing. File is accepted as a filed return.

Table 27 – PBI04 Segment Description Error Codes

PBI04 Error Code	Segment Description
E0001	Version control for IRS EDI Map
E0002	Total Net Gallons Reported in Information Return
E0003	Ending Inventory Net Gallons
E0004	Total Net Gallons Transported
E0005	Net Gallons
E0006	Gross Gallons
E0007	Information Provider Name
E0008	Origin Terminal
E0009	Ship From State
E0010	Consignor
E0011	Carrier Name
E0012	Destination Terminal
E0013	Ship To State
E0014	Period End Date
E0015	Inventory Date
E0016	Shipping document Date
E0017	Position Holder
E0018	637 Number
E0019	Relationship to Information
E0020	Sequence Error ID Number
E0021	No Activity
E0022	Information Provider Mailing Location
E0023	Terminal Operator Report (TOR)
E0024	Carrier Report (CCR)
E0025	Schedules
E0026	Ending Inventory Loop
E0027	Shipping document Loop

►*Error Definitions*

Table 28 – PBI Error Code Definitions

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
Beginning of ISA Errors.							
2011	05		ISA01 is a mandatory element.	The element is an ID of 2/2. The required value is 03.	The field is mandatory, but does not contain a value.	100	2
2011	01				The field contains an invalid value.	101	5
9002	05		ISA02 is a mandatory element.	The element is AN of 10/10. It is the Ten-digit Authorization Code issued by the IRS.	The field is mandatory, but does not contain a value.	100	2
9002	01				The field contains an invalid value.	101	2
2012	05		ISA03 is a mandatory element.	The element is an ID of 2/2. The required value is 01.	The field is mandatory, but does not contain a value.	100	2
2012	01				The field contains an invalid value.	101	5
9003	05		ISA04 is a mandatory element.	The element is AN of 10/10. It is the Ten-digit Security Code provided by your company in the LOA.	The field is mandatory, but does not contain a value.	100	2
9003	01				The field contains an invalid value.	101	2
2013	05		ISA05 is a mandatory element.	The element is ID of 2/2. The required value is 32.	The field is mandatory, but does not contain a value.	100	2
2013	01				The field contains an invalid value.	101	5
9004	05		ISA06 is a mandatory element.	The element is AN of 15/15. The required value is FEIN with 6 spaces.	The field is mandatory, but does not contain a value.	100	2
9004	01				The field contains an invalid value.	101	2
2014	05		ISA07 is a mandatory element.	The element is ID of 2/2. The required value is 01.	The field is mandatory, but does not contain a value.	100	2
2014	01				The field contains an invalid value.	101	5

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
9005	05		ISA08 is a mandatory element.	The element is AN of 15/15. The required value is 40539587 IRS DUNS number plus six spaces.	The field is mandatory, but does not contain a value.	100	2
9005	01				The field contains an invalid value.	101	5
9006	05		ISA09 is a mandatory element.	The element is DT of 6/6. YYMMDD = Date of the Interchange.	The field is mandatory, but does not contain a value.	100	4
9006	01				The field contains an invalid value.	101	4
9016	05		ISA10 is a mandatory element.	The element is TM of 4/4. HHMM = Time of the Interchange.	The field is mandatory, but does not contain a value.	100	4
9016	01				The field contains an invalid value.	101	4
9017	05		ISA11 is a mandatory element.	The element is ID of 1/1. The required value is U.	The field is mandatory, but does not contain a value.	100	2
9017	01				The field contains an invalid value.	101	5
9018	05		ISA12 is a mandatory element.	The element is ID of 5/5. The required value is 00401.	The field is mandatory, but does not contain a value.	100	2
9018	01				The field contains an invalid value.	101	2
9007	05		ISA13 is a mandatory element.	The element is N0 of 9/9. The Interchange Control Number Uniquely Identifies the Interchange Data to the Information Provider/Transmitter. The Information Provider/Transmitter Assigns This Number.	The field is mandatory, but does not contain a value.	100	5
9007	01				The field contains an invalid data type.	101	5
9019	05		ISA14 is a mandatory element.	The element is ID of 1/1. The required value is 0.	The field is mandatory, but does not contain a value.	100	2
9019	01				The field contains an invalid value.	101	5

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
9020	05		ISA15 is a mandatory element.	The element is ID of 1/1. T = Test Data. P = Production Data.	The field is mandatory, but does not contain a value.	100	2
9020	01				The field contains an invalid value.	101	2
9021	05		ISA16 is a mandatory element.	The element is 1/1. The required value is ^ = EBCDIC – 5F HEX or ASCII – 5E HEX.	The field is mandatory, but does not contain a value.	100	2
9021	01				The field contains an invalid value.	101	2
End of ISA Errors.							
Beginning of GS Errors.							
9022	05		GS01 is a mandatory element.	The element is ID of 2/2. The required value is TF.	The field is mandatory, but does not contain a value.	100	2
9022	01				The field contains an invalid value.	101	5
9008	05		GS02 is a mandatory element.	The element is AN of 2/15. This is assigned by the Information Provider and included on the LOA.	The field is mandatory, but does not contain a value.	100	2
9008	01				The field contains an invalid value.	101	2
9009	05		GS03 is a mandatory element.	The element is AN of 2/15. The required value is 040539587050.	The field is mandatory, but does not contain a value.	100	4
9009	01				The field contains an invalid value.	101	4
9023	05		GS04 is a mandatory element.	The element is DT of 8/8. CCYYMMDD = Date.	The field is mandatory, but does not contain a value.	100	4
9023	01				The field contains an invalid date or a date in the future.	102	4
9024	05		GS05 is a mandatory element.	The element is TM of 4/8. HHMMSSDD = Time.	The field is mandatory, but does not contain a value.	100	4
9024	01				The field contains an invalid value.	101	4
9010	05		GS06 is a mandatory element.	The element is N0 of 1/9. Assigned Number originated and Maintained by the Information Provider/Transmitter.	The field is mandatory, but does not contain a value.	100	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
9010	01				The field contains an invalid value.	101	4
9025	05		GS07 is a mandatory element.	The element is ID of ½. The required value is X.	The field is mandatory, but does not contain a value.	100	4
9025	01				The field contains an invalid value.	101	4
9026	05		GS08 is a mandatory element.	The element is AN of 1/12. The required value is 004010.	The field is mandatory, but does not contain a value.	100	2
9026	01				The field contains an invalid value.	101	2
End of GS Errors.							
Beginning of ST Errors.							
9027	05		ST01 is a mandatory element.	The element is ID of 3/3. The required value is 813.	The field is mandatory, but does not contain a value.	100	2
9027	01				The field contains an invalid value.	101	2
9011	05		ST02 is a mandatory element.	The element is AN of 4/9. Information Provider/Transmitter defined unique control Number (same value as SE02).	The field is mandatory, but does not contain a value.	100	4
9011	01				The field contains an invalid value.	101	4
End of ST Errors.							
Beginning of BTI, DTM, TIA, N1, N2, N3, N4, and PER Errors.							
9028	05		BTI01 is a mandatory element.	The element is ID of 2/2. The required value is T6.	The field is mandatory, but does not contain a value.	100	4
9028	01				The field contains an invalid value.	101	4
9029	05		BTI02 is a mandatory element.	The element is AN of 3/3. The required value is 050.	The field is mandatory, but does not contain a value.	100	4
9029	01				The field contains an invalid value.	101	4
2035	05		BTI03 is a mandatory element.	The element is ID of 2/2. The required value is 47.	The field is mandatory, but does not contain a value.	100	4
2035	01				The field contains an invalid value.	101	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2015	05		BTI04 is a mandatory element.	The element is AN of 9/9. The required value is 040539587.	The field is mandatory, but does not contain a value.	100	4
2015	01				The field contains an invalid value.	101	4
9030	05		BTI05 is an optional element.	The element is DT of 8/8. CCYYMMDD = Transmission Date.	The field is mandatory, but does not contain a value.	100	4
9030	01				The field contains an invalid date or a date in the future.	102	4
9012	05		BTI06 is an optional element.	The element is AN of 4/4. Name Control (First 4 positions of Information Provider's business name). See Pub. 1220 (rev. 6-91) or Appendix C.	The field is mandatory, but does not contain a value.	100	4
9012	01				The field contains an invalid value.	101	4
2016	05		BTI07 is a conditional element. BTI07 and BTI08 go together. If BTI09 is blank, BTI07 and BTI08 must contain a value.	The element is ID of 2/2. The required value is 24 for FEIN or 34 for SSN.	The field is mandatory, but does not contain a value.	100	4
2016	01				The field contains an invalid value.	101	4
9013	05		BTI08 is a conditional element. BTI07 and BTI08 go together. If BTI10 is blank, BTI08 and BTI07 must contain values	The element is AN of 9/9. Information Provider's FEIN or SSN.	The field is mandatory, but does not contain a value.	100	4
9013	01				The field contains an invalid value.	101	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2017	05		BTI09 is a conditional element. BTI09 and BTI10 go together. If BTI07 is blank BTI09 and BTI10 must contain a value.	The element is ID of 2/2. The required value is 48.	The field is mandatory, but does not contain a value.	100	4
2017	01				The field contains an invalid value.	101	4
9014	05		BTI10 is a conditional element. BTI09 and BTI10 go together. If BTI08 is blank BTI10 must contain a value.	The element is AN of 9/15. 637 # = Registration Number (for Terminal Operator use only.)	The field is mandatory, but does not contain a value.	100	4
9014	01				The field contains an invalid value.	101	4
2018	05		BTI13 is a mandatory element for initial returns. Not used for amended returns.	The element is ID of 2/2. The required value is 00 for Original The required value is 05 for Replacement. The required value is 15 for Resubmission.	The field is mandatory for initial submission, but does not contain a value.	104	2
2018	01				The field contains an invalid value.	101	2
2019	05		BTI14 is a mandatory element for amended returns. Not used for initial returns.	The element is ID of 2/2. The required value is 6R for Resubmission. The required value is 6S for Supplemental. The required value is CO for Corrected.	The field is mandatory for amended submission, but does not contain a value.	103	2
2019	01				The field contains an invalid value.	101	2
4006	05	E0014	DTM01 is a mandatory element.	The element is ID of 3/3. The required value is 194.	The field is mandatory, but does not contain a value.	100	4
4006	01	E0014			The field contains an invalid value.	101	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
4007	05	E0014	DTM02 is a mandatory element.	The element is DT of 8/8. CCYYMMDD = Information Filing Period End.	The field is mandatory, but does not contain a value.	100	2
4007	01	E0014			The field contains an invalid date or a date in the future.	102	2
1001	05	E0001	TIA01 is a mandatory element.	The element is AN of 4/4. The required value is 5067.	The field is mandatory, but does not contain a value.	100	4
1001	01	E0001			The field contains an invalid value.	101	4
1003	05	E0001	TIA03 is a mandatory element.	The element is AN of 4/4. The required value is 0940.	The field is mandatory, but does not contain a value.	100	2
1003	01	E0001			The field contains an invalid value.	101	2
1001	05	E0002	TIA01 is a mandatory element.	The element is AN of 4/4. The required value is 5072.	The field is mandatory, but does not contain a value.	100	4
1001	01	E0002			The field contains an invalid value.	101	4
1004	05	E0002	TIA04 is a mandatory element.	The element is R of 1/15. Total Number of Net Gallons in Information Filing.	The field is mandatory, but does not contain a value.	100	4
1004	01	E0002			The field contains an invalid data-type.	106	4
1005	05	E0002	TIA05 is a mandatory element.	The element is ID of 2/2. The required value is GA.	The field is mandatory, but does not contain a value.	100	4
1005	01	E0002			The field contains an invalid value.	101	4
6001	05	E0007	N101 is a mandatory element.	The element is ID of 2/2. The required value is L9.	The field is mandatory, but does not contain a value.	100	4
6001	01	E0007			The field contains an invalid value.	101	4
6002	05	E0007	N102 is a mandatory element.	The element is AN of 1/35. Information Provider Name.	The field is mandatory, but does not contain a value.	100	4
6002	01	E0022			The field contains an invalid value.	101	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
6013	05	E0007	N301 is a mandatory element.	The element is AN of 1/35. First Line Street Address.	The field is mandatory, but does not contain a value.	100	4
6014	05	E0007	N401 is a mandatory element.	The element is AN of 2/30. Name of City.	The field is mandatory, but does not contain a value.	100	4
6015	05	E0007	N402 is a mandatory element.	The element is ID of 2/2. State or Province Abbreviation.	The field is mandatory, but does not contain a value.	100	4
6015	01	E0007			The field contains an invalid value.	101	4
6016	05	E0007	N403 is a mandatory element.	The element is ID of 3/11. ZIP code, ZIP Code Plus 4 or Foreign Postal code.	The field is mandatory, but does not contain a value.	100	4
6017	05	E0007	N404 is a mandatory element.	The element is ID of 2/2. Country Abbreviation (United States = US).	The field is mandatory, but does not contain a value.	100	4
6017	01	E0007			The field contains an invalid value.	101	4
6005	05	E0007	PER01 is a mandatory element.	The element is ID of 2/2. The required value is EA or CN.	The field is mandatory, but does not contain a value.	100	4
6005	01	E0007			The field contains an invalid value.	101	4
6006	05	E0007	PER02 is a mandatory element.	The element is AN of 1/35. Contact Name.	The field is mandatory, but does not contain a value.	100	4
6007	05	E0007	PER03 is a mandatory element.	The element is ID of 2/2. The required value is TE.	The field is mandatory, but does not contain a value.	100	4
6007	01	E0007			The field contains an invalid value.	101	4
6008	05	E0007	PER04 is a conditional element. If PER03 contains the value TE, this field must contain a value.	The element is AN of 10/14. Voice Telephone Number.	The field is mandatory, but does not contain a value.	100	4
6008	01	E0007			The telephone number is incomplete.	105	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
6009	05	E0007	PER05 is a mandatory element.	The element is ID of 2/2. The required value is FX.	The field is mandatory, but does not contain a value.	100	4
6009	01	E0007			The field contains an invalid value.	101	4
6010	05	E0007	PER06 is a conditional element. If PER05 contains FX, PER06 must contain a value	The element is AN of 10/10. FAX Telephone Number.	The field is mandatory, but does not contain a value.	100	4
6010	01	E0007			The telephone number is incomplete.	105	4
6011	05	E0007	PER07 is a mandatory element.	The element is ID of 2/2. The required value is EM.	The field is mandatory, but does not contain a value.	100	4
6011	01	E0007			The field contains an invalid value.	101	4
6012	05	E0007	PER08 is a conditional element. If PER07 contains the value EM, PER08 must contain a value.	The element is AN of 10/10. E-Mail Address.	The field is mandatory, but does not contain a value.	100	4
6001	05	E0022	N101 is a mandatory element.	The element is ID of 2/2. The required value is 31.	The field is mandatory, but does not contain a value.	100	4
6001	01	E0022			The field contains an invalid value.	101	4
6002	05	E0022	N102 is a mandatory element.	The element is AN of 1/35. Information Provider Name.	The field is mandatory, but does not contain a value.	100	4
6002	01	E0022			The field contains an invalid value.	101	4
6013	05	E0022	N301 is a mandatory element.	The element is AN of 1/35. First Line Street Address.	The field is mandatory, but does not contain a value.	100	4
6014	05	E0022	N401 is a mandatory element.	The element is AN of 2/30. Name of City.	The field is mandatory, but does not contain a value.	100	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
6015	05	E0022	N402 is a mandatory element.	The element is ID of 2/2. State or Province Abbreviation.	The field is mandatory, but does not contain a value.	100	4
6015	01	E0022			The field contains an invalid value.	101	4
6016	05	E0022	N403 is a mandatory element.	The element is ID of 3/11. ZIP code, ZIP code Plus 4 or Foreign Postal code.	The field is mandatory, but does not contain a value.	100	4
6017	05	E0022	N404 is a mandatory element.	The element is ID of 2/2. Country Abbreviation (United States = US, CA = Canada).	The field is mandatory, but does not contain a value.	100	4
6017	01	E0022			The field contains an invalid value.	101	4
6005	05	E0022	PER01 is a mandatory element.	The element is ID of 2/2. The required value is CN.	The field is mandatory, but does not contain a value.	100	4
6005	01	E0022			The field contains an invalid value.	101	4
6006	05	E0022	PER02 is a mandatory element.	The element is AN of 1/35. Contact Name.	The field is mandatory, but does not contain a value.	100	4
6007	05	E0022	PER03 is a mandatory element.	The element is ID of 2/2. The required value is TE.	The field is mandatory, but does not contain a value.	100	4
6007	01	E0022			The field contains an invalid value.	101	4
6008	05	E0022	PER04 is a conditional element. If PER03 contains the value TE, this field must contain a value.	The element is AN of 10/14. Voice Telephone Number.	The field is mandatory, but does not contain a value.	100	4
6008	01	E0022			The telephone number is incomplete.	105	4
6009	05	E0022	PER05 is a mandatory element.	The element is ID of 2/2. The required value is FX.	The field is mandatory, but does not contain a value.	100	4
6009	01	E0022			The field contains an invalid value.	101	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
6010	05	E0022	PER06 is a conditional element. If PER05 contains FX, PER06 must contain a value	The element is AN of 10/10. FAX Telephone Number.	The field is mandatory, but does not contain a value.	100	4
6010	01	E0022			The telephone number is incomplete.	105	4
6011	05	E0022	PER07 is a mandatory element.	The element is ID of 2/2. The required value is EM.	The field is mandatory, but does not contain a value.	100	4
6011	01	E0022			The field contains an invalid value.	101	4
6012	05	E0022	PER08 is a conditional element. If PER07 contains the value EM, PER08 must contain a value.	The element is AN of 10/10. E-Mail Address.	The field is mandatory, but does not contain a value.	100	4
End of BTI, DTM, TIA, N1, N2, N3, N4, PER Errors.							
Beginning of Terminal Operator Report Errors.							
2020	05	E0023	TFS01 is a mandatory element.	The element is ID of 2/2. The required value is T2.	The field is mandatory, but does not contain a value.	100	3
2020	01	E0023			The field contains an invalid value.	101	3
2021	05	E0023	TFS02 is a mandatory element.	The element is AN of 3/3. The required value is TOR.	The field is mandatory, but does not contain a value.	100	3
2021	01	E0023			The field contains an invalid value.	101	3
2024	05	E0023	TFS05 is a mandatory element.	The element is ID of 2/2. The required value is TC.	The field is mandatory, but does not contain a value.	100	3
2024	01	E0023			The field contains an invalid value.	101	3
2025	05	E0023	TFS06 is a mandatory element.	The element is AN of 9/9. IRS Terminal Control Number (TCN). See IRS for TCN list.	The field is mandatory, but does not contain a value.	100	3
2025	01	E0023			The field contains an invalid value.	101	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2026	05	E0019	REF01 is a mandatory element.	The element is ID of 2/2. The required value is SU.	The field is mandatory, but does not contain a value.	100	3
2026	01	E0019			The field contains an invalid value.	101	3
2027	05	E0019	REF02 is a mandatory element.	The element is AN of 3/3. The required value is IRS or N/A.	The field is mandatory, but does not contain a value.	100	3
2027	01	E0019			The field contains an invalid value.	101	3
2028	05	E0019	REF04 is a mandatory element.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory, but does not contain a value.	100	4
2028	01	E0019			The field contains an invalid value.	101	4
2029	05	E0019	REF05 is a mandatory element.	The element is AN of 2/2. Postal Abbreviations, see Section XI.	The field is mandatory, but does not contain a value.	100	3
2029	01	E0019			The field contains an invalid value.	101	3
2030	05	E0019	REF06 is a mandatory element.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory, but does not contain a value.	100	4
2030	01	E0019			The field contains an invalid value.	101	4
2031	05	E0019	REF07 is a mandatory element.	The element is AN of 2/2. Postal Abbreviations, see Section XI.	The field is mandatory, but does not contain a value.	100	3
2031	01	E0019			The field contains an invalid value.	101	3
2026	05	E0021	REF01 is a mandatory element if you have no activity.	The element is ID of 2/2. The required value is BE.	The field is mandatory, but does not contain a value.	100	3
2026	01	E0021			The field contains an invalid value.	101	3
2027	05	E0021	REF02 is a conditional element. If REF01 is BE, then this element must contain the value 1.	The element is AN of 1/1. The required value is 1.	The field is mandatory, but does not contain a value.	100	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2027	01	E0021			The field contains an invalid value.	101	3
4006	05	E0015	DTM01 is a mandatory element if you have activity.	The element is ID of 3/3. The required value is 184.	The field is mandatory, but does not contain a value.	100	4
4006	01	E0015			The field contains an invalid value.	101	4
4007	05	E0015	DTM02 is a mandatory element if you have activity.	The element is DT of 8/8. CCYYMMDD = Date of Ending Inventory.	The field is mandatory, but does not contain a value.	100	3
4007	01	E0015			The field contains an invalid date or a date in the future.	102	3
2032	05	E0026	FGS01 is a mandatory element if you have activity.	The element is AN of 2/2. The required value is EI.	The field is mandatory, but does not contain a value.	100	3
2032	01	E0026			The field contains an invalid value.	101	3
2033	05	E0026	FGS02 is a mandatory element if you have activity.	The element is ID of 2/2. The required value is PG.	The field is mandatory, but does not contain a value.	100	3
2033	01	E0026			The field contains an invalid value.	101	3
2034	05	E0026	FGS03 is a mandatory element if you have activity.	The element is AN of 2/3. Product Code: Example: 065 = Gasoline (See Appendix A).	The field is mandatory, but does not contain a value.	100	3
2034	01	E0026			The field contains an invalid value.	101	3
1001	05	E0003	TIA01 is a mandatory element if you have activity.	The element is AN of 4/4. The required value is 5008.	The field is mandatory, but does not contain a value.	100	3
1001	01	E0003			The field contains an invalid value.	101	3
1004	05	E0003	TIA04 is a mandatory element if you have activity.	The element is R of 1/15. Quantity in Gallons.	The field is mandatory, but does not contain a value.	100	3
1004	01	E0003			The field contains an invalid data type.	106	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
1005	05	E0003	TIA05 is a mandatory element if you have activity.	The element is ID of 2/2. The required value is GA.	The field is mandatory, but does not contain a value.	100	3
1005	01	E0003			The field contains an invalid value.	101	3
End of Terminal Operator Report Errors.							
Beginning of Carrier Report Errors.							
2020	05	E0024	TFS01 is a mandatory element.	The element is ID of 2/2. The required value is T2.	The field is mandatory, but does not contain a value.	100	3
2020	01	E0024			The field contains an invalid value.	101	3
2021	05	E0024	TFS02 is a mandatory element.	The element is AN of 3/3. The required value is CCR	The field is mandatory, but does not contain a value.	100	3
2021	01	E0024			The field contains an invalid value.	101	3
2026	05	E0019	REF01 is a mandatory element.	The element is ID of 2/2. The required value is SU.	The field is mandatory, but does not contain a value.	100	3
2026	01	E0019			The field contains an invalid value.	101	3
2027	05	E0019	REF02 is a mandatory element.	The element is AN of 3/3. The required value is IRS or N/A.	The field is mandatory, but does not contain a value.	100	3
2027	01	E0019			The field contains an invalid value.	101	3
2028	05	E0019	REF04 is a mandatory element.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory, but does not contain a value.	100	4
2028	01	E0019			The field contains an invalid value.	101	4
2029	05	E0019	REF05 is a mandatory element.	The element is AN of 2/2. Postal Abbreviations, see Section XI.	The field is mandatory, but does not contain a value.	100	3
2029	01	E0019			The field contains an invalid value.	101	3
2030	05	E0019	REF06 is a mandatory element.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory, but does not contain a value.	100	4
2030	01	E0019			The field contains an invalid value.	101	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2031	05	E0019	REF07 is a mandatory element.	The element is AN of 2/2. Postal Abbreviations, see Section XI.	The field is mandatory, but does not contain a value.	100	3
2031	01	E0019			The field contains an invalid value.	101	3
2026	05	E0021	REF01 is a mandatory element if you have no activity.	The element is ID of 2/2. The required value is BE.	The field is mandatory, but does not contain a value.	100	3
2026	01	E0021			The field contains an invalid value.	101	3
2027	05	E0021	REF02 is a conditional element. If REF01 is BE, then this element must contain the value 1.	The element is AN of 1/1. The required value is 1.	The field is mandatory, but does not contain a value.	100	3
2027	01	E0021			The field contains an invalid value.	101	3
1001	05	E0004	TIA01 is a mandatory element if you have activity.	The element is AN of 4/4. The required value is 5030.	The field is mandatory, but does not contain a value.	100	3
1001	01	E0004			The field contains an invalid value.	101	3
1004	05	E0004	TIA04 is a mandatory element if you have activity.	The element is R of 1/15. Quantity in Gallons.	The field is mandatory, but does not contain a value.	100	3
1004	01	E0004			The field contains an invalid data type.	106	3
1005	05	E0004	TIA05 is a mandatory element if you have activity.	The element is ID of 2/2. The required value is GA.	The field is mandatory, but does not contain a value.	100	3
1005	01	E0004			The field contains an invalid value.	101	3
End of Carrier Report Errors.							
Beginning of Schedules Errors.							
2020	05	E0025	TFS01 is a mandatory element.	The element is ID of 2/2. The required value is T3.	The field is mandatory, but does not contain a value.	100	3
2020	01	E0025			The field contains an invalid value.	101	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2021	05	E0025	TFS02 is a mandatory element.	The element is AN of 3/3. The required value one of TR, TD, PD.	The field is mandatory, but does not contain a value.	100	3
2021	01	E0025			The field contains an invalid value.	101	3
2022	05	E0025	TFS03 is a mandatory element.	The element is ID of 2/2. The required value is PG.	The field is mandatory, but does not contain a value.	100	3
2022	01	E0025			The field contains an invalid value.	101	3
2023	05	E0025	TFS04 is a mandatory element.	The element is AN of 2/3. The field contains a product code.	The field is mandatory, but does not contain a value.	100	3
2023	01	E0025			The field contains an invalid value.	101	3
2024	05	E0025	TFS05 is a mandatory element.	The element is ID of 2/2. The required value is 94.	The field is mandatory, but does not contain a value.	100	3
2024	01	E0025			The field contains an invalid value.	101	3
2025	05	E0025	TFS06 is a mandatory element.	The element is AN of 2. The required value is one of the following transaction type mode codes: J, PL, R, S, B, BA, CE. Single character codes should be followed by a space, as the field is Min 2 on the Schedules.	The field is mandatory, but does not contain a value.	100	3
2025	01	E0025			The field contains an invalid value.	101	3
2026	05	E0019	REF01 is a mandatory element.	The element is ID of 2/2. The required value is SU.	The field is mandatory, but does not contain a value.	100	3
2026	01	E0019			The field contains an invalid value.	101	3
2027	05	E0019	REF02 is a mandatory element.	The element is AN of 3/3. The required value is IRS or N/A.	The field is mandatory, but does not contain a value.	100	3
2027	01	E0019			The field contains an invalid value.	101	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2028	05	E0019	REF04 is a mandatory element.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory, but does not contain a value.	100	4
2028	01	E0019			The field contains an invalid value.	101	4
2029	05	E0019	REF05 is a mandatory element.	The element is AN of 2/2. Postal Abbreviations, see Section XI.	The field is mandatory, but does not contain a value.	100	3
2029	01	E0019			The field contains an invalid value.	101	3
2030	05	E0019	REF06 is a mandatory element.	The element is ID of 2/2. The required value is S0 (S zero).	The field is mandatory, but does not contain a value.	100	4
2030	01	E0019			The field contains an invalid value.	101	4
2031	05	E0019	REF07 is a mandatory element.	The element is AN of 2/2. Postal Abbreviations, see Section XI.	The field is mandatory, but does not contain a value.	100	3
2031	01	E0019			The field contains an invalid value.	101	3
2026	05	E0017	REF01 is a mandatory element.	The element is ID of 2/2. The required value is EI or SY.	The field is mandatory, but does not contain a value.	100	3
2026	01	E0017			The field contains an invalid value.	101	3
2027	05	E0017	REF02 is a mandatory element.	The element is AN of 10/10. P+ Position Holder's EIN or SSN or E+ Position Party FEIN or SSN.	The field is mandatory, but does not contain a value.	100	3
2027	01	E0017			The field contains an invalid value.	101	3
9015	05	E0017	REF03 is a mandatory element.	The element is ID of 4/4. Name Control (First 4 positions of Taxpayer's business name). See Pub. 1220 (rev. 6-91) or Appendix C.	The field is mandatory, but does not contain a value.	100	3
9015	01	E0017			The field contains an invalid value.	101	3
2026	05	E0018	REF01 is a mandatory element.	The element is ID of 2/2. The required value is TJ.	The field is mandatory, but does not contain a value.	100	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2026	01	E0018			The field contains an invalid value.	101	3
2027	05	E0018	REF02 is a mandatory element.	The element is AN of 9/15. Federal Taxpayer Registration Number 637.	The field is mandatory, but does not contain a value.	100	3
2027	01	E0018			The field contains an invalid value.	101	3
6001	05	E0008	N101 is a mandatory element if origin is a terminal.	The element is ID of 2/2. The required value is OT.	The field is mandatory, but does not contain a value.	100	3
6001	01	E0008			The field contains an invalid value.	101	3
6002	05	E0008	N103 is a mandatory element if origin is a terminal.	The element is ID of 2/2. The required value is TC.	The field is mandatory, but does not contain a value.	100	3
6002	01	E0008			The field contains an invalid value.	101	3
6003	05	E0008	N104 is a mandatory element if origin is a terminal.	The element is AN of 9/9. IRS Terminal Control Number (TCN). See IRS for TCN list.	The field is mandatory, but does not contain a value.	100	3
6003	01	E0008			The field contains an invalid value.	101	3
6001	05	E0009	N101 is a mandatory element if origin is a state.	The element is ID of 2/2. The required value is SF.	The field is mandatory, but does not contain a value.	100	3
6001	01	E0009			The field contains an invalid value.	101	3
6002	05	E0009	N102 is a mandatory element if origin is a state.	The element is AN of 1/35. Best known origin as shown on shipping document.	The field is mandatory, but does not contain a value.	100	3
6002	01	E0009			The field contains an invalid value.	101	3
6001	05	E0010	N101 is a mandatory element.	The element is ID of 2/2. The required value is CI.	The field is mandatory, but does not contain a value.	100	3
6001	01	E0010			The field contains an invalid value.	101	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
6002	05	E0010	N102 is a mandatory element.	The element is AN of 4/4. Name Control (First 4 positions of Consignor's business name). See Pub. 1220 (rev. 6-91) or Appendix C.	The field is mandatory, but does not contain a value.	100	3
6002	01	E0010			The field contains an invalid value.	101	3
6003	05	E0010	N103 is a mandatory element.	The element is ID of 2/2. The required value is 24 or 34.	The field is mandatory, but does not contain a value.	100	3
6003	01	E0010			The field contains an invalid value.	101	3
6004	05	E0010	N104 is a mandatory element.	The element is AN of 9/9. Consignor's (Person Hiring theCarrier) FEIN or SSN.	The field is mandatory, but does not contain a value.	100	3
6004	01	E0010			The field contains an invalid value.	101	3
6001	05	E0011	N101 is a mandatory element.	The element is ID of 2/2. The required value is CA.	The field is mandatory, but does not contain a value.	100	3
6001	01	E0011			The field contains an invalid value.	101	3
6002	05	E0011	N102 is a mandatory element.	The element is AN of 4/4. Name Control (First 4 positions of Consignor's business name). See Pub. 1220 (rev. 6-91) or Appendix C.	The field is mandatory, but does not contain a value.	100	3
6002	01	E0011			The field contains an invalid value.	101	3
6003	05	E0011	N103 is a mandatory element.	The element is ID of 2/2. The required value is 24 or 34	The field is mandatory, but does not contain a value.	100	3
6003	01	E0011			The field contains an invalid value.	101	3
6004	05	E0011	N104 is a mandatory element.	The element is AN of 9/9. Carrier's FEIN or SSN.	The field is mandatory, but does not contain a value.	100	3
6004	01	E0011			The field contains an invalid value.	101	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
6001	05	E0012	N101 is a mandatory element if destination is a terminal.	The element is ID of 2/2. The required value is DT.	The field is mandatory, but does not contain a value.	100	3
6001	01	E0012			The field contains an invalid value.	101	3
6003	05	E0012	N103 is a mandatory element if destination is a terminal.	The element is ID of 2/2. The required value is TC.	The field is mandatory, but does not contain a value.	100	3
6003	01	E0012			The field contains an invalid value.	101	3
6004	05	E0012	N104 is a mandatory element if destination is a terminal.	The element is AN of 9/9. IRS Terminal Control Number (TCN). See IRS for TCN list.	The field is mandatory, but does not contain a value.	100	3
6004	01	E0012			The field contains an invalid value.	101	3
6001	05	E0013	N101 is a mandatory element if destination is a state.	The element is ID of 2/2. The required value is ST.	The field is mandatory, but does not contain a value.	100	3
6001	01	E0013			The field contains an invalid value.	101	3
6002	05	E0013	N102 is a mandatory element if destination is a state.	The element is AN of 2/2. Destination state abbreviation. See Section XI, Postal Abbreviations	The field is mandatory, but does not contain a value.	100	3
6002	01	E0013			The field contains an invalid value.	101	3
2032	05	E0027	FGS01 is a mandatory element.	The element is AN of 1/1. The required value is D.	The field is mandatory, but does not contain a value.	100	3
2032	01	E0027			The field contains an invalid value.	101	3
2033	05	E0027	FGS02 is a mandatory element.	The element is ID of 2/2. The required value is BM.	The field is mandatory, but does not contain a value.	100	3
2033	01	E0027			The field contains an invalid value.	101	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
2034	05	E0027	FGS03 is a mandatory element.	The element is AN of 1/15. Shipping document Number.	The field is mandatory, but does not contain a value.	100	3
4006	05	E0016	DTM01 is a mandatory element.	The element is ID of 3/3. The required value is 095.	The field is mandatory, but does not contain a value.	100	4
4006	01	E0016			The field contains an invalid value.	101	4
4007	05	E0016	DTM02 is a mandatory element.	The element is DT of 8/8. Shipping document Date (CCYYMMDD).	The field is mandatory, but does not contain a value.	100	3
4007	01	E0016			The field contains an invalid date or a date in the future.	102	3
1001	05	E0005	TIA01 is a mandatory element.	The element is AN of 4/4. The required value is 5010.	The field is mandatory, but does not contain a value.	100	3
1001	01	E0005			The field contains an invalid value.	101	3
1004	05	E0005	TIA04 is a mandatory element.	The element is R of 1/15. Quantity in Net Gallons.	The field is mandatory, but does not contain a value.	100	3
1004	01	E0005			The field contains an invalid data type	106	3
1005	05	E0005	TIA05 is a mandatory element.	The element is ID of 2/2. The required value is GA.	The field is mandatory, but does not contain a value.	100	3
1005	01	E0005			The field contains an invalid value.	101	3
1001	05	E0006	TIA01 is a mandatory element.	The element is AN of 4/4. The required value is 5011.	The field is mandatory, but does not contain a value.	100	3
1001	01	E0006			The field contains an invalid value.	101	3
1004	05	E0006	TIA04 is a mandatory element.	The element is R of 1/15. Quantity in Gross Gallons.	The field is mandatory, but does not contain a value.	100	3
1004	01	E0006			The field contains an invalid data type.	106	3
1005	05	E0006	TIA05 is a mandatory element.	The element is ID of 2/2. The required value is GA.	The field is mandatory, but does not contain a value.	100	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
1005	01	E0006			The field contains an invalid value.	101	3
End of Schedules Errors.							
Beginning of Trailer Errors.							
9031	05		SE01 is a mandatory element.	The element is N0 of 1/10. Number of segments (inserted by translator).	The field is mandatory, but does not contain a value.	100	2
9031	01				The field contains an invalid data type.	106	2
9032	05		SE02 is a mandatory element.	The element is AN of 4/9. Determined by the Information Provider/Transmitter (same value in ST02, unique control number).	The field is mandatory, but does not contain a value.	100	2
9032	01				The field contains a value different from ST02.	107	2
9033	05		GE01 is a mandatory element.	The element is N0 of 1/6. Count of Transaction Sets Within This Gs/Ge.	The field is mandatory, but does not contain a value.	100	2
9033	01				The field contains an invalid data type.	106	2
9034	05		GE02 is a mandatory element.	The element is N0 of 1/9. The Data Interchange Control Number in the Trailer Must Be Identical to the Same Data Element in the Associated Functional Header (GS06).	The field is mandatory, but does not contain a value.	100	2
9034	01				The field contains a value different from GS06.	108	2
9035	05		IEA01 is a mandatory element.	The element is N0 of 1/5. Count of Function Groups Within This ISA/IEA.	The field is mandatory, but does not contain a value.	100	2
9035	01				The field contains an invalid data type.	106	2
9036	05		IEA02 is a mandatory element.	The element is N0 of 9/9. The Interchange Number in the Trailer Must Be Identical to the Same Data Element in the Associated Interchange Header (ISA13).	The field is mandatory, but does not contain a value.	100	2
9036	01				The field contains a value different from ISA13.	109	2
End of Trailer Errors.							

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
Beginning of Combination Errors.							
1004	01	E0005			The mode of transportation reported may be inconsistent with the net gallons reported.	110	4
1004	01	E0006			The mode of transportation reported may be inconsistent with the gross gallons reported.	111	4
6002	05	E0013			If the transaction is a non-bulk terminal delivery, then the N1 segment Option 2 for Point of Destination must be present.	112	3
6004	05	E0008			If the transaction is a carrier receipt, then the N1 segment Option 1 for Point of Origin Terminal must be present.	113	3
6004	05	E0011			If the transaction is a carrier delivery, then the N1 segment for Carrier Information must be present.	114	3
6004	05	E0012			If the transaction is a carrier delivery, then the N1 segment Option 1 for Point of Destination must be present.	115	3
1004	01	E0005			The mode of transportation reported is inconsistent with the gallons reported.	116	4
4007	01	E0014 E0015 E0016			All dates must be equal to or less than today's date.	117	4
4007	01	E0016			Ticket dates cannot be older than 1 year.	118	4
1004	01	E0003			Ending inventory cannot exceed total terminal capacity.	119	4

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
1004	01	E0003			Inventory Gain or Loss appears to be out of range for the fuel available (Beginning Inventory plus Receipts).	120	4
2021	05	E0023			If a terminal shows either receipts or disbursements a TOR ending inventory return is required.	121	3
2021	05	E0024			If the filing company is a terminal operator and a carrier and the terminal operator return shows carrier activity for that company on the schedules, then a CCR is required.	122	3
2021	05	E0025			If an EDI file is transmitted to the IRS that does not have a TOR or CCR section but has schedule activity, the file is incomplete. The file needs to be corrected and resubmitted.	123	2
2021	05	E0025			If an EDI file is transmitted to the IRS that has a TOR or CCR section but has no schedule activity and has not indicated in the TOR or CCR section that the company has no business activity, the file is incomplete. The file needs to be corrected and resubmitted.	124	2
1004	05	E0005			If the transaction is a terminal receipt, then the net gallons value is required. The gross gallons value is optional.	125	3
1004	05	E0005			If the transaction is a bulk terminal disbursement, then the net gallons value is required. The gross gallons value is optional.	126	3

Table 28 – PBI Error Code Definitions, continued

PBI01		PBI04	Data Element	Data Type, Size and Description	Error Description	PBI03	
Primary	Secondary					Primary	Secondary
1004	05	E0005			If the transaction is a non-bulk disbursement reported by the operator then the net gallons value is required.	127	3
1004	05	E0006			If the transaction is a non-bulk disbursement reported by the operator then the gross gallons value is required.	128	3
1004	05	E0005			If the transaction is a carrier delivery, then the net gallons value is required. Gross gallons are optional.	129	3
1004	05	E0005			If the transaction is a bulk terminal receipt for a carrier then the net gallons value is required.	130	3

Table 29 – Examples of PBI01 Error Codes

Element ID	Required Value	Primary Code	Secondary Code	Error Code
ISA01	Authorization Code	2011 = ISA01	01 = Invalid	201101
ISA02	Ten-digit Authorization Code	9002 = ISA02	01 = Invalid 05 = Missing	900201 900205
ISA03	Security Code	2012 = ISA03	01 = Invalid	201201
ISA04	Ten-digit Security Code	9003 = ISA04	01 = Invalid 05 = Missing	900301 900305
ISA05	Interchange Sender ID	2013 = ISA05	01 = Invalid	201301
ISA06	Sender ID	9004 = ISA06	01 = Invalid 05 = Missing	900401 900405
ISA07	Interchange ID Receiver	2014 = ISA07	01 = Invalid	201401
ISA08	Receiver ID	9005 = ISA08	01 = Invalid 05 = Missing	900501 900505
ISA09	Interchange Date (YYMMDD)	9006 = ISA09	01 = Invalid 11 = Tolerance	900601 900611
ISA13	ISA Control Number	9007 = ISA13	01 = Invalid 10 = Duplicate	900701 900710

Table 30 – Example of a PBI Segment

PBI Element	Error Information	Meaning of Error Information
PBI01	900201	Error Code that states the ISA02 is invalid
PBI02	CO	Correct Data
PBI03	1012	The 1012 code is divided into two sections the first is 101 the second is 2. The 101 means – The field contains an invalid value. The 2 means – Major Error – File is unusable by the IRS. The file must be corrected and resubmitted. File is accepted as a filed return.
PBI04	(Not Used in this example)	This error codes used when a TIA, REF, TFS, DTM, FGS and N1 segments has error.
PBI05	(Not Used in this example)	This is the numeric data that were sent by the Information Provider
PBI06	(Contains Invalid Data)	This is the alpha numeric data that were sent by the Information Provider

►*151 Acknowledgment for Motor Fuel Monthly Return(s)*

The 151 Electronic Filing of Tax Return Data Acknowledgment notifies the Information Provider/Transmitter that the data within the EDI file were accepted or rejected. The IRS translator creates the 151 ACK when the application processes a return. This ACK is designed to pass back through the Information Provider/Transmitter's translator to notify the Information Provider/Transmitter what is wrong with the data in the information return. The IRS will send a 151 ACK back to the Information Provider/Transmitter for each EDI file received. If the return or data are rejected, the Information Provider/Transmitter must fix the file or information and send a new file or corrected information to the IRS for processing. An example of a 151 ACK created by the IRS translator can be found below.

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

```
 1 - ISA~03~GB15GO4IT1~01~2MUCH2SOON~01~040539587~32~123456789~990913
     ~1512~U~00401~000000001~0~P~^\
 2 - GS~FA~040539587050~INTERNALROUTING~19990913~1510~1001~X~004010\

 3 - ST~151~0014\
 4 - BTA~AD~20000315\
 5 - BTI~T6~050~47~040539587~20000315~ABCT~24~757654321~48~59-94-8888S~~~00\
 6 - DTM~194~20000229\
 7 - REF~6R~000000011\
 8 - REF~X9~0014\
 9 - REF~FJ~15\
10 - QTY~3U~4\
11 - TFS~T3~TR~PG~065~TC~T59FL1111\
12 - REF~06~10011\
13 - PBI~600405~CO~1003~E0011~~missing\ (PBI ~ N104 element is in error and is missing ~ CO ~The
                                          primary paragraph is 100, The secondary paragraph is 3~The
                                          carrier segment has a missing element ~~ missing)
14 - FGS~D~BM~12343\
15 - FGS~D~BM~12344\
16 - FGS~D~BM~12345\

17 - TFS~T3~TR~PG~161~TC~T59FL1111\
18 - FGS~D~BM~12346\
19 - REF~06~10016\
20 - PBI~100405~CO~1003~E0005~~missing\ (PBI ~ TIA04 element is in error and is invalid ~ CO ~The
                                          primary paragraph is 100, The secondary paragraph is 3~The
                                          Net Gallons segment has a missing element ~~ missing)
```

151 Error Example continued

21 - TFS~T3~TR~PG~167~TC~T59FL1111\
22 - REF~06~10017\
23 - PBI~202701~CO~1013~E0017~~P591234567\ (PBI ~ **REF02** element is in error and is **invalid** ~ CO ~ The primary paragraph is **101**, The secondary paragraph is **3** ~ The **position holder segment** has the invalid element ~~ **P591234567**)

24 - PBI~600401~CO~1013~E0010~~451234567\ (PBI ~ **N104** element is in error and is **invalid** ~ CO ~ The primary paragraph is **101**, The secondary paragraph is **3** ~ The **consignor segment** has the invalid element ~~ **451234567**)

25 - FGS~D~BM~12347\
26 - FGS~D~BM~12348\
27 - FGS~D~BM~12349\

28 - SE~6~0026\
29 - GE~4~1001\
30 - IEA~1~000000001\

Appendix A

Product Codes

Product Codes

(Fuel products and blend stocks found in IRS-Approved Terminals)

Additive – Miscellaneous 090

Alcohol:

- Ethanol 241
- Methanol 243

Aviation Gasoline 125

Benzene 248

Blending Components:

- Blending Components Other ..... 122[4]
- Butane, Including Butane Propane Mix 055
- ETBE 249
- MTBE 093
- Napthas 126
- Pentanes, Including Isopentane 059
- Raffinates 223
- TAME 121
- Toluene 199
- Transmix 100
- Xylene 076

Butylene 198

Compressed Natural Gas 224

DIESEL FUEL UNDYED:

- Diesel Fuel #1 Low Sulphur Undyed 161
- Diesel Fuel #2 Low Sulphur Undyed 167
- Fuel Oil #1 Undyed 150
- Diesel Fuel #4 Undyed 154
- Diesel Fuel High Sulphur #1 Undyed 282
- Diesel Fuel High Sulphur #2 Undyed 283

Diesel Fuel Dyed:

- Diesel Fuel High Sulphur Dyed 226
- Diesel Fuel Low Sulphur Dyed 227
- Diesel Fuel #1 Dyed 231
- Diesel Fuel #4 Dyed 153

Ethane 052

Ethylene 196

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

Product Codes Continued

Gasohol:

- Gasohol 5.7% 140
- Gasohol 7.7% 141
- Gasohol 10% 139
- E-75 078
- E-85 079

Gasoline 065

Isobutane 058

Kerosene Undyed:

- Kerosene Low Sulphur Undyed 145
- Kerosene High Sulphur Undyed 147

Kerosene Dyed:

- Kerosene Low Sulphur Dyed 073
- Kerosene High Sulphur Dyed 074

Mineral Spirits:

- Jet Fuel 130
- Excluded Liquid (Mineral Oil) 077

Liquified Natural Gas 225

Marine Diesel Oil 279

Marine Gas Oil 280

Methane 265

Mineral Oils 281

Propane 054

Propylene 075

Undefined (Other) Product 092

Waste Oil 091

Appendix B

Tax Information and Amount Codes

Tax Information and Amount (TIA) Codes

5008	Ending Physical Inventory
5010	Net
5011	Gross
5030	Total Net Gallons Transported by Carrier
5067	Version of Map Being Used in Data Transmission
5072	Total Net Reported

Appendix C

Specifications for Name Control

Specifications for Filing Form 1098, 1099, 5498 and W-2G Magnetically or Electronically

including 1/2-inch magnetic tape, IBM 3480/ 3490. AS400 compatible tape cartridges. 8mm tape cartridges, 4mm and Quarter Inch Cartridges, or 5-1/4 and 3-1/2 inch diskettes

Rev. Proc. 98-35

Reprinted from IR Bulletin 1998-21 dated May 26, 1998 (and, containing copies of Forms 4419, 4804, 4802, 85081 8809, Notice 210, and Instructions for Forms 1099, 1098, 5498, and W-2G, tor taxpayers' use;, also includes text corrections which will be incorporated into 1998-1 C.B.)

Note: For user convenience, the IRS Information Reporting Seminar schedule for 19,198 is included and Page numbers have been added to the Table of Contents.

Department of the Treasury,
Internal Revenue Service
Publication 1220 (Rev. 5-98)

Catalog Number 61275P

Record Name: Payee "B" Record (Continued)

Field Position	Field Title	Length	Description and Remarks Field
2-5	Payment Year	4	Required, Enter "1998" (unless reporting Prior Year data).
6	Corrected Return Indicator (See Note)	1	Required for corrections only. Indicate a corrected return. *Code* — *Definition* G — If this is a one-transaction correction or the first of a two-transaction correction C — If this is the second transaction of a two transaction correction Blank — If this is, not a return being submitted to correct information already processed by IRS.

☛Note: C, G, and non-coded records must be reported using, separate Payer "A" Records. Refer to Part A, Sec. 13, for specific instructions on how to file corrected returns.

7-10	Name Control	4	If determinable, enter the first four characters of the surname of the person whose TIN is being reported in positions 12-20 of the "B" Record; otherwise, enter blanks. This usually is the payee. If the name that corresponds to the TIN is not included in the first or second payee name line and the correct name control is not provided, a backup withholding notice may be generated for the record. Surnames of less than four characters should be left-justified, filling the unused positions with blanks. Special characters and imbedded blanks should be removed. In the case of a business other than a sole proprietorship, use the first four significant characters of the business name. Disregard the word "the" when it is the first word of the name, unless there are only two words in the name. A dash (–) and an ampersand (&) are the only acceptable special characters. Surname prefixes are considered part of the surname, e.g., for Van Elm, the name control would be VANE.

☛Note: Although extraneous words, titles, and special characters, are, allowed (i.e., Mr., Mrs., Dr., apostrophe [‘], or dash [–]), this information may be dropped during subsequent IRS/MCC processing.

The following examples may be helpful to filers in developing the Name Control:

	Name	Name Control
Individuals:		
	Jane *Brow*n	BROW
	John A. *Lee*	LEE*
	James P. *En,* Sr.	EN*
	John *O'Nei*ll	ONEI
	Mary *Van B*uren	VANB
	Juan *De Je*sus	DEJE
	Gloria A. *El-R*oy	EL-R
	Mr. John *Smit*h	SMIT
	Joe *McCa*rthy	MCCA
	Pedro *Torr*es-Lopes	TORR
	Maria *Lope*z Moreno**	LOPE
	Binh To *LA*	LA*
	Nhat Thi *Pham*	PHAM
	Mark *D'All*esandro	DALL

Record Name: Payee "B" Record (Continued)

Field Position	Field Title	Length	Description and Remarks Field
Corporation			
	The *Firs*t National Bank		FIRS
	*The H*ideaway		THEH
	*A & B C*afé		A&BC
	11TH Street Inc.		11TH
Sole Proprietor:			
	Mark *Heml*ock DBA The Sunshine Club		HEML
Partnership:			
	Robert *Aspe*n and Bess Willow		ASPE
	Harold *Fir*, Bruce Elm, and Joyce Spruce et al Ptr		FIR*
Estate:			
	Frank *Whit*e Estate		WHIT
	Estate of Sheila *Blue*		BLUE
Trusts and Fiduciaries:			
	*Dais*y Corporation Employee Benefit Trust		DAIS
	Trust FBO The *Cher*ry blossom Society		CHER
Exempt Organization:			
	*Labo*rer's Union, AFL-CIO		LABO
	*St. Be*rnard's Methodist Church Bldg. Fund		STBE

*Name Controls of less than four significant characters must be left justified and blank-filled.
**For Hispanic names, when two last names are shown for an individual, derive the name control from the first last name.

11	Type of TIN	1	This field is used to identify the Taxpayer Identification Number (TIN) in positions 12-20 as either an Employer Identification Number (LIN), a Social Security Number (SSN), an Individual Taxpayer Identification Number (ITIN) or an Adoption Taxpayer Identification Number (ATIN). Enter the appropriate code from, the following table:

Code	*Type of TIN*	*Type of Account*
1	EIN	A business, Organization, sole Proprietor, or other entity
2	SSN	An individual, including a sole proprietor
		or
2	ITIN	An individual required to have a tax-payer identification number, but who is not eligible to obtain an SSN
		or
2	ATIN	An adopted individual prior to the assignment of a social security number
Blank	N/A	If the type of TIN is not determinable, enter a blank

Appendix D

Plain Text Instruction for EDI

Plain Text Instructions

This section is designed to assist you in understanding the combined map and the data requirements of the map. The IRS is currently using the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12, Transaction Set TS813 version v4010. The IRS map is a subset of the Federation of Tax Administrators (FTA) recommended national map.

This section covers the following key areas:

- Combined filing
- Requirements for filing
  - Required Data
  - Optional Data
- Data flow example

Combined Filing is the consolidation of similar returns and the information contained in these returns. It is the consolidation of information sent to the IRS by the Information Provider. Companies that are both terminal operator and petroleum carrier will submit only one file for the month containing the information for both returns. The Information Provider combines the information to eliminate duplicate records. The consolidation of information reduces redundancy of data and eliminates the likelihood of errors between returns submitted by the Information Provider.

Requirements for Filing will be discussed in detail for each segment of data that are in the combined map. This section will describe what data segments and elements are required and which are optional. Please take time to review this section in combination with the data map before continuing with the implementation of the filing requirements. We will begin with the interchange control envelope and cover each segment as we work our way through the data map. It is important to know that each segment and elements follow an exact order of occurrence. If the required segments and elements are not in the correct order or are missing, the file will not be acknowledged as received. After the discussion of each segment and its elements, an example will follow showing how the segments are structured. It is important to know that each segment in the file is separated by a backslash (\ ). Also, each element in a segment is separated by a tilde (~) and each subelement is separated by a caret (^).

Segment Discussion

Table 4 – Interchange Control Header Description for IRS Excise (see page 27 of this guide)

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:

ISA~01 is 03 (zero three). ISA01 qualifies ISA02 as an authorization code

ISA02 is the ten-digit Authorization Code provided by the IRS. This code, in conjunction with the ten-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 ten-digit Security Code that is affixed to the LOA. This code, in conjunction with the ISA02 Authorization Code, will represent your signature that is affixed to the LOA

ISA05 is 32. ISA05 qualifies ISA06 as the FEIN of the Information Provider

ISA06 is your company FEIN without the dash plus 6 spaces for a total of 15 characters in length (9 for the FEIN+6 spaces)

ISA07 is 01 (zero one). ISA07 qualifies ISA08 as the IRS's Dun and Bradstreet DUN's Number

ISA08 is "040539587 "(DUN's number plus 6 spaces). This is the IRS Headquarters Location DUN's number

ISA09 is the 6-digit date for when the outer envelope is created (YYMMDD)

ISA10 is the 4-digit time for when the outer envelope is created (HHMM)

ISA11 is U

ISA12 is 00401

ISA13 is a number that helps the IRS communicate back to the Information Provider/Transmitter what file the IRS is working on. This number is unique and should not be reused. The IEA02 contains the same number as the ISA13 for control purposes

ISA14 is 0 (zero)

ISA15 is T = Test and P = Production

ISA16 is the ^ (caret)

Example of ISA Segment: (NOTE – Each segment begins with the segment name followed by the first element through the last. This note will not be repeated.)

ISA~03~T5ZXF54W21~01~TORCCRFILE~32~757654321 ~01~040539587 ~981231~0931~U~ 00401~000001001~0~T~^\

Segment Discussion (continued)

Table 5 – Functional Group Header Description for IRS Excise (see page 28 of this guide).

GS Segment – The Functional Group Header (GS) is a required segment. The GS has 8 elements that are all required. This segment is paired with the Functional Group Trailer (GE). The functional group envelope (GS/GE segment pair) is known as the inner envelope. The inner envelope informs the receiver where the data should be distributed within the receiving organization. The values for the GS segment are:

GS01 is TF. This code informs the receiver of the file that the transaction set contained in this inner envelope is the "Electronic Filing of Tax Return Data (813)". The IRS is using the 813 to transmit Information Return Data

GS02 is a code used by the Information Provider as a routing identifier internal to their company. The IRS will include this code in each file sent back to the Information Provider. By looking at this code, the Information Provider can automatically route the information to the proper work unit within their company. The Information Provider/Transmitter provides this code to the IRS as part of the LOA

GS03 is 040539587050 for IRS Excise – Motor Fuels Section

GS04 is the 8-digit date for when the inner envelope is created (CCYYMMDD)

GS05 is the minimum of 4-digit to a maximum of 8-digit time for when the inner envelope is created (HHMMSSDD)

GS06 is a number that helps the IRS communicate back to the Information Provider/Transmitter what file the IRS is working on. This number is unique and should not be reused. The GE02 contains the same number as the GS06

GS07 is X

GS08 is 004010

Example of GS Segment:

GS~TF~INTERNALROUTING~040539587050~19981231~0931~1101~X~004010\

Table 6 – Beginning of TS-813 Description for IRS Excise (starting page 28 of this guide).

ST Segment – The Transaction Set Header (ST) is a required segment. It is the beginning of a new 813. This section is known as Table 1 or the header of the 813. The ST has 2 elements that are both required. This segment is paired with the Transaction Set Trailer (SE). The ST/SE segment pair is known as the transaction set envelope. The transaction set envelope informs the translator which transaction set is contained within the envelope. The values for the ST segment are:

ST01 segment is 813;

The ST02 segment contains a control number that is used to uniquely identify the data sent. This number should never be reused. The SE02 contains the same number as the ST02. The ST control number, in conjunction with the ISA and GS control numbers, is used to uniquely identify the data the IRS is working on when communicating information back to the Information Provider/Transmitter.

Example of GS Segment:

ST~813~1234\

Segment Discussion (Table 6 continued)

BTI Segment – The Beginning Tax Information (BTI) is a required segment. The BTI has 14 elements. Not all the elements are used in the BTI segment. The BTI identifies the IRS and the Information Provider. It is the beginning of the header section of the information return. The header section covers the general information about the Information Provider (name, address, FEIN, etc.). The values for the BTI segment are:

BTI01 is T6;

BTI02 is 050;

BTI03 is 47;

BTI04 is 040539587 for IRS Headquarters;

BTI05 is the 8-digit date for when the transaction set is created (CCYYMMDD);

BTI06 is your company's name control. It is the first 4 positions of your business name. See Pub. 1220 (rev. 6-91) or Appendix C, Specifications for Name Control;

BTI07 is 24 for FEIN or 34 for Social Security Number (SSN). Elements BTI07 and BTI08 are paired to one another. BTI07 defines BTI08. Both segments are required;

BTI08 is your company FEIN or SSN without the dashes. If your company has a FEIN it is required to be used. If your company is a sole proprietorship and has not been issued a FEIN you must use your SSN;

BTI09 is for terminal operator use only. If you are a terminal operator, BTI09 is 48. Elements BTI09 and BTI10 are paired to one another. BTI09 defines BTI10. Both segments are required if your company is a terminal operator. If your company is a petroleum carrier company only, Element pair BTI09 and BTI10 are not used;

BTI10 is for terminal operator use only. If you are a terminal operator, BTI10 is your company's 637 number otherwise elements BTI10 and BTI09 are not used;

BTI11 is not used but the placeholder is required (~);

BTI12 is not used but the placeholder is required (~);

BTI13 can be one of three values. The first value is 00 (zero zero) for Original. Use Original when first attempting to transmit your return to the IRS. The second value is 05 (zero five) for Replace. Use Replace when first attempt at transmitting return had corrupted data and you choose to replace the original file. The third value is 15 for Resubmission. Use Resubmission when the IRS did not receive the return in your first attempt. BTI13 should be used when the taxpayer transmits their initial return. If BTI13 is used, BTI14 is not;

BTI14 can be one of three values. The first value is 6R for Resubmission. Use Resubmission when first attempt to transmit amended return was not received by the IRS. The second value is 6S for Supplemental. Use Supplemental when transmitting new or additional data not included in original or amended return. The third value is CO (C letter O) for Corrected. Use Corrected when adjusting or correcting original or amended return. BTI14 should be used when the taxpayer transmits modifications to their initial return. If BTI14 is used, BTI13 is not. However, the placeholder (~) is required for BTI13.

Example of BTI Segment where company is a terminal operator and element 13 is used:

BTI~T6~050~47~040539587~19981231~ABCT~24~757654321~48~59-94-8888S~~~00\

Example of BTI Segment where company is a petroleum carrier only and element 14 is used:

BTI~T6~050~47~040539587~19981231~ABCC~24~757654321~~~~~~CO\

Segment Discussion (Table 6 continued)

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;

The DTM02 is the 8-digit date for the information period end date (CCYYMMDD).

Example of DTM Segment:

DTM~194~19981130\

TIA Segment – The Tax Information and Amount (TIA) is a required segment. This TIA has 3 elements. Not all the elements are used in this TIA segment. The values for the TIA segment are:

TIA01 is 5067. Code 5067 qualifies TIA03 as the version of the data map being used in this transmission;

TIA02 is not used but the placeholder is required (~);

The TIA03 is 0941 for the version of the IRS data map.

Example of TIA Segment:

TIA~5067~~0941\

TIA Segment – The Tax Information and Amount (TIA) is a required segment. This TIA has 5 elements. Not all the elements are used in this TIA segment. The values for the TIA segment are:

TIA01 is 5072. Code 5072 qualifies TIA04 as total number of net gallons. This number is a check value to determine if all the information in the file was received. This amount is calculated by adding up all the net gallon figures reported in this file. This amount includes product received, disbursed, carried, book adjustments and ending inventory. See example below how 10 schedules are added to equal 7,940,294 net gallons:

		Book Adjustments – Terminal Receipts	8,000
End Inventory	3,500,000		
End Inventory	2,120,000		
End Inventory	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~5072~~~7940294~GA\

Segment Discussion (Table 6 continued)

REF Segment – The Reference Segment (REF) is a required segment when submitting 151 errors corrections. This REF segment has 2 elements. It is used to help the IRS identify the error being corrected. The values for the REF segment are:

REF01 is 06. REF01 qualifies REF02 as the Sequence Error Identification Number (SEIN)

REF02 is the IRS 151 SEIN.

Example of REF Segment:

REF~06~000001234\

Note: N1, N2, N3, N4 and PER segments are paired together in an N1 looping structure. To report additional PER segments you are required to loop through the N1 through PER segment pair. However, you are not required to report the N2, N3 and N4 segments. You need only report the N1 and PER segments.

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. This N2 has 2 elements. The information passed in this segment is additional name information for the company filing the return. The additional name information could be your company's DBA name/s. The values for the N2 segment are:

N201 is space for additional name information;

N202 is space for additional name information.

Example of N2 Segment:

N2~Sea Side Terminal~Seaport Terminal\

N3 Segment – The Address Information (N3) is an optional segment. This N3 has 2 elements. The information contained in this segment is street address or PO Box number for the company filing the return. The values for the N3 segment are:

N301 is for street address information;

N302 is for additional street address information.

Example of N3 Segment:

N3~48 Washington St~120 Trinity St\

or

N3~PO Box 1991\

Segment Discussion (Table 6 continued)

N4 Segment – The City, State, Zip Code and Country (N4) is an optional segment. This N4 has 4 elements. The information contained in this segment is either the location or mailing information for the company filing the return. The values for the N4 segment are:

N401 is for City Name information;

N402 is for State abbreviation information;

N403 is for Zip Code, Zip Code plus 4 or Foreign Postal Code information;

N404 is for Country Abbreviation information.

Example of N4 Segment:

N4~Seaport~FL~99999~US\

or

N4~Seaport~FL~122221221~US\

PER Segment – The Information Provider Contact Person (PER) is a required segment. This PER has 8 elements. The PER identifies the Information Provider contact personnel. It is the last segment in the header section of the information return. The values for the PER segment are:

PER01 is either CN for General Contact Personnel, EA for EDI Coordinator or PI for Preparer. If you want to report more then one contact person for your company, you must loop back to the N1 segment. However, you need use only the N1 segment in conjunction with the PER segment for additional contact information. The other segments (N2, N3 & N4) are not required;

PER02 is the contact persons 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.

Example of PER Segment:

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

Segment Discussion

Table 7 – Beginning of Terminal Operator Report (TOR) Detail for TS-813 (starts at page 33 of guide)

TFS Segment – The Tax Form Segment (TFS) is a required segment. 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 Terminal Operator Report (TOR) cover page section. It notifies the IRS for which terminal you are reporting ending inventory. The TOR TFS loop begins with the TFS segment. This segment is looped only once per terminal. For additional Terminal Operator Report, loop back to the TOR TFS segment. 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 but the placeholder is required (~)

TFS04 is not used but the placeholder is required (~)

TFS05 is TC. TFS05 qualifies TFS06 as a Terminal Control Number (TCN)

TFS06 is the IRS TCN

Example of TFS Segment:

TFS~T2~TOR~~~TC~T59FL1111\

REF Segment – The Reference Segment (REF) is a required segment. This REF segment has 7 elements. It is used to notify the IRS which taxing authorities have a right to receive the information in this TOR TFS loop. This segment is looped only once per terminal. Not all of the elements are used in this REF segment. The values for the REF segment are:

REF01 is SU. REF01 qualifies REF02 as a special processing code

REF02 is IRS or N/A. You would use IRS when you want the IRS to receive a copy of the information you are sending in this TOR TFS loop. You would use N/A if the IRS should not receive a copy of the information you are sending in this TOR TFS loop

REF03 is not used but the placeholder is required (~)

REF04 is S0 (S zero). REF04 qualifies REF05 as a special approval to give a copy of this TFS loop to the state indicated in REF05 element. The subelement separator (^) is used between elements 4, 5, 6 & 7

REF05 is state abbreviation

Note: For this TOR TFS loop the REF06 and REF07 are not needed. They are only displayed in the map for uniformity when displaying this segment. The terminal ending inventory need only be reported to the IRS and the state in which the terminal is located.

REF06 is S0 (S zero). REF06 qualifies REF07 as a special approval to give a copy of this TFS loop to the state indicated in REF07 element;

REF07 is state abbreviation.

Example of REF Segment:

REF~SU~IRS~~S0^FL\

Segment Discussion (Table 7 continued)

REF Segment – The Reference Segment (REF) is a required segment when submitting 151 errors corrections. This REF segment has 2 elements. It is used to help the IRS identify the error being corrected. The values for the REF segment are:

REF01 is 06. REF01 qualifies REF02 as the Sequence Error Identification Number (SEIN)

REF02 is the IRS 151 SEIN.

Example of REF Segment:

REF~06~000001234\

REF Segment – Condition 1 – This Reference Segment (REF) is a required segment if you have no TOR activity to report for the month to satisfy the filing requirements. Condition 2 – segments are not used (DTM, FGS & TIA). This REF segment has 2 elements. The values for the REF segment are:

REF01 is BE. REF01 qualifies REF02 as what type of business activity your company has;

REF02 is 1 for no activity for this TOR TFS loop.

Example of REF Segment:

REF~BE~1\

DTM Segment – Condition 2 – The Date Time (DTM) is a required segment if you have TOR activity to report for the month. If you have activity and you fail to report the TOR segments, you have not filed a return even though shipment information is contained in the file. Condition 1 – REF segment is not reported when you file this DTM segment. This DTM segment has 2 elements. The values for the DTM segment are:

DTM01 is 184 for ending inventory date;

DTM02 is the date (CCYYMMDD) the ending inventory is taken for this TOR.

Example of DTM Segment:

DTM~184~19981130\

FGS Segment – Condition 2 – 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 – The Reference Segment (REF) is a required segment when submitting 151 errors corrections. This REF segment has 2 elements. It is used to help the IRS identify the error being corrected. The values for the REF segment are:

REF01 is 06. REF01 qualifies REF02 as the Sequence Error Identification Number (SEIN)

REF02 is the IRS 151 SEIN.

Example of REF Segment:

REF~06~000001234\

Segment Discussion (Table 7 continued)

TIA Segment – Condition 2 – 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 5008 for net 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~5008~~~3500000~GA\

Segment Discussion

Table 8 – Beginning of Carrier Report (CCR) Detail for TS-813 (see page 36 of this guide)

TFS Segment – The Tax Form Segment (TFS) is a required segment. It begins a new section of the 813 known as Table 2 or the body. This TFS segment has 2 elements. This TFS is used to begin the Carrier Report (CCR) cover page section. It notifies the IRS that a carrier is filing a return. The CCR TFS loop begins with the TFS segment. This segment loop is used only once per carrier EDI file. The values for the TFS segment are:

TFS01 is T2. Qualifies this TFS loop as a Tax Form;

TFS02 is CCR. TFS02 qualifies this TFS loop as a Carrier Report.

Example of TFS Segment:

TFS~T2~CCR\

REF Segment – The Reference Segment (REF) is a required segment. This REF segment has 7 elements. It is used to notify the IRS which taxing authorities have a right to receive the information in this CCR TFS loop. This segment is looped only once per carrier report. Not all of the elements are used in this REF segment. The values for the REF segment are:

REF01 is SU. REF01 qualifies REF02 as a special processing code;

REF02 is IRS or N/A. You would use IRS when you want the IRS to receive a copy of the information you are sending in this CCR TFS loop. You would use N/A if the IRS should not receive a copy of the information you are sending in this CCR TFS loop.

REF03 is not used but the placeholder is required (~);

REF04 is S0 (S zero). REF04 qualifies REF05 as a special approval to give a copy of this TFS loop to the state indicated in REF05 element. The subelement separator (^) is used between elements 4, 5, 6 & 7;

REF05 is state abbreviation;

Note: For this CCR TFS loop example, the REF06 and REF07 are not needed. However, under certain circumstances a carrier might have to report the same information to the IRS and two states. This information can be reported in these elements of the CCR TFS loop.

REF06 is S0 (S zero). REF06 qualifies REF07 as a special approval to give a copy of this TFS loop to the state indicated in REF07 element;

REF07 is state abbreviation.

Example of REF Segment:

REF~SU~IRS~~S0^FL\

Segment Discussion (Table 8 continued)

REF Segment – The Reference Segment (REF) is a required segment when submitting 151 errors corrections. This REF segment has 2 elements. It is used to help the IRS identify the error being corrected. The values for the REF segment are:

REF01 is 06. REF01 qualifies REF02 as the Sequence Error Identification Number (SEIN)

REF02 is the IRS 151 SEIN.

Example of REF Segment:

REF~06~000001234\

REF Segment – Condition 1 – This Reference Segment (REF) is a required segment if you have no CCR activity to report in the month. This information is used to satisfy your filing requirements for the month. Condition 2 – segments are not used (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 CCR TFS loop.

Example of REF Segment:

REF~BE~1\

TIA Segment – Condition 2 – The Tax Information and Amount (TIA) is a required segment. This TIA has 5 elements. Not all the elements are used in this TIA segment. The values for the TIA segment are:

TIA01 is 5030. Code 5030 qualifies TIA04 as total number of net gallons carried. 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~5030~~~780000~GA\

Segment Discussion

Table 9 – Beginning of Schedule Detail for TS-813 (starts at page 38 of this guide)

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; Position Holder (if applies); Origin; Consignor; Carrier; Destination. 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 TR, TD or PD. TR is for product received into terminals. TD is for product disbursed from terminals. Carriers use schedule PD. If you can file a combined return and you are both the terminal operator and carrier for some of the loads, you do not use schedule PD.

TFS03 is PG. TFS03 qualifies TFS04 as a product group;

TFS04 is the product code being reported. Find a list of all the products codes allowed by IRS Excise in Appendix A. See Form 720-TO for detailed instructions on how to report product codes 092 and 122.

TFS05 is 94 for transaction type mode code;

TFS06 is two characters in length. See table below for transaction type mode codes.

J (J space) = Truck	S (S space) = Ship
PL = Pipeline	B (B space) = Barge
R (R space) = Rail	BA = Book Adjustment
CE = Summary	RT = Removal from Terminal (other than by Truck or Rail) for sale consumption.

Example of TFS Segment:

TFS~T3~TD~PG~065~94~J \

Segment Discussion (Table 9 continued)

REF Segment – The Reference Segment (REF) is a required segment. This REF segment has 7 elements. It is used to notify the IRS which taxing authorities have a right to receive the information in this Schedule TFS loop. Not all of the elements are used in this REF segment. The values for the REF segment are:

REF01 is SU. REF01 qualifies REF02 as a special processing code;

REF02 is IRS or N/A. You would use IRS when you want the IRS to receive a copy of the information you are sending in this Schedule TFS loop. You would use N/A if the IRS should not receive a copy of the information you are sending in this Schedule TFS loop.

REF03 is not used but the placeholder is required (~);

REF04 is S0 (S zero). REF04 qualifies REF05 as a special approval to give a copy of this TFS loop to the state indicated in REF05 element. The subelement separator (^) is used between elements 4, 5, 6 & 7;

REF05 is state abbreviation;

Note: For this Schedule TFS loop example, the REF06 and REF07 are needed. However, under certain circumstances schedule detail might not have to be reported to the IRS and two states. If this is so REF06 and REF07 are not required.

REF06 is S0 (S zero). REF06 qualifies REF07 as a special approval to give a copy of this TFS loop to the State indicated in REF07 element;

REF07 is state abbreviation.

Example of REF Segment:

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

REF Segment – The Reference Segment (REF) is a required segment when submitting 151 errors corrections. This REF segment has 2 elements. It is used to help the IRS identify the error being corrected. The values for the REF segment are:

REF01 is 06. REF01 qualifies REF02 as the Sequence Error Identification Number (SEIN)

REF02 is the IRS 151 SEIN.

Example of REF Segment:

REF~06~000001234\

REF Segment – Option 1 – This Reference Segment (REF) is a required segment if you are reporting terminal disbursements, otherwise it is not used. If you do not have the position holders FEIN or you wish to report their 637 Number instead of their FEIN use Option 2. This REF segment has 3 elements. It is used to notify the IRS who the position holder is for the terminal disbursement. The values for the REF segment are:

REF01 is EI or SY. EI is for Federal Employee Identification Number (FEIN) and SY is for Social Security Number (SSN);

REF02 is P or E plus the company's FEIN or SSN. The P stands for the Position Holder and E stands for the Exchange Party Position Holder.

REF03 is the Name Control of the position holder. See Appendix C on Name Control.

Example of REF Segment:

REF~EI~P741234567~MAJO\

Segment Discussion (Table 9 continued)

REF Segment – Option 2 – This Reference Segment (REF) is a required segment if you are reporting terminal disbursements and you do not have the position holder FEIN or SSN. If you are reporting transactions other than disbursements, this segment is not used. This REF segment has 2 elements. It is used to notify the IRS who the taxpayer is for the terminal disbursement. The values for the REF segment are:

REF01 is TJ. TJ is for Federal Taxpayer Registration Number (637);

REF02 is the Taxpayer's 637 Number.

Example of REF Segment:

REF~TJ~75-95-2222S\

N1 Segment – Option 1 – The Name Information (N1) is a required segment on all disbursements from a terminal. This N1 has 4 elements. Not all of the elements are used in this N1 segment. The information passed in this segment is the Origin Terminal – IRS Terminal Control Number (TCN). The values for the N1 segment are:

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

N102 is not used but the placeholder is required (~);

N103 is TC. Code TC qualifies N104 as an IRS TCN. N103 and N101 are used together to qualify N104 as an Origin IRS TCN;

N104 is the IRS TCN.

Example of N1 Segment:

N1~OT~~TC~T59FL1111\

N1 Segment – Option 2 – The Name Information (N1) is an optional segment. It is used on all loads where the Origin is a bulk-plant, not an IRS approved terminal. If a terminal receives a load through the bulk transfer system this segment in not required. This N1 has 2 elements. The information passed in this segment is the best-known Origin state were the fuel originated. The values for the N1 segment are:

N101 is SF. Code SF qualifies N102 as the best-known Origin State from which the fuel was shipped as shown on the shipping documents. This is a required value for this element;

N102 is the best-known Origin. If Origin is a State, use the Postal abbreviations found in the guide.

Example of N1 Segment:

N1~SF~FL\

Segment Discussion (Table 9 continued)

N1 Segment – The Name Information (N1) is a required segment when you are the carrier of the fuel. This N1 has 4 elements. The information passed in this segment is the Consignor of the load of fuel. The consignor is the company that hired the carrier to carry the fuel. The values for the N1 segment are:

N101 is CI. Code CI qualifies N104 as the company that hired the Carrier. This is a required value for this element;

N102 is name control of the consignor;

N103 is 24 or 34. Code 24 qualifies N104 as a FEIN. Code 34 qualifies N104 as a SSN. N103 and N101 are used together to qualify N104 as the Consignor's FEIN or SSN;

N104 is the Consignor's FEIN or SSN.

Example of N1 Segment:

N1~CI~TEXA~24~361234567\

N1 Segment – The Name Information (N1) is a required segment on all receipts into and disbursements from a terminal. This N1 has 4 elements. The information passed in this segment is the Carrier Name information. The values for the N1 segment are:

N101 is CA. Code CA qualifies N104 as the Carrier of the load of fuel. This is a required value for this element;

N102 is the carrier name control;

N103 is 24 or 34. Code 24 qualifies N104 as a FEIN. Code 34 qualifies N104 as a SSN. N103 and N101 are used together to qualify N104 as the Carrier's FEIN or SSN;

N104 is the Carrier's FEIN or SSN.

- If the FEIN is unknown and the carrier is not a foreign flag vessel, enter 9 nines (999999999).
- If the FEIN is unknown and the carrier is a foreign flag vessel, enter 9 eights (888888888).

Example of N1 Segment:

N1~CA~TOTA~24~351234567\

N1 Segment – Option 1 – The Name Information (N1) is a required segment on all receipts into a terminal. This N1 has 4 elements. Not all of the elements are used in this N1 segment. The information passed in this segment is the Destination Terminal – IRS Terminal Control Number (TCN). The values for the N1 segment are:

N101 is DT. Code DT qualifies N104 as the Destination Terminal. This is a required value for this element;

N102 is not used but the placeholder is required (~);

N103 is TC. Code TC qualifies N104 as an IRS TCN. N103 and N101 are used together to qualify N104 as a Destination IRS TCN;

N104 is the IRS TCN.

Example of N1 Segment:

N1~DT~~TC~T59FL1111\

Segment Discussion (Table 9 continued)

N1 Segment – Option 2 – The Name Information (N1) is an optional segment when the destination is unknown for bulk transactions. It is a required segment for all nonbulk disbursements from IRS TCN. This N1 has 2 elements. The information passed in this segment is the best known Destination or Destination State as shown on the shipping document. The values for the N1 segment are:

N101 is ST. Code ST qualifies N102 as the best-known Destination State to which the fuel is shipped as shown on the shipping documents. This is a required value for this element;

N102 is the best-known Destination. If Destination is a state, use the Postal abbreviations found in the guide.

Example of N1 Segment:

N1~ST~FL\

FGS Segment – The Form Group Segment (FGS) is a required segment if you have activity to report for the month. This FGS segment carries the document number being reported. This FGS segment has 3 elements. The values for the FGS segment are:

FGS01 is D for schedule of detail;

FGS02 is BM for Document Number. FGS02 qualifies FGS03 as a document;

FGS03 is the Document Number.

Example of FGS Segment:

FGS~D~BM~12345\

REF Segment – The Reference Segment (REF) is a required segment when submitting 151 errors corrections. This REF segment has 2 elements. It is used to help the IRS identify the error being corrected. The values for the REF segment are:

REF01 is 06. REF01 qualifies REF02 as the Sequence Error Identification Number (SEIN)

REF02 is the IRS 151 SEIN.

Example of REF Segment:

REF~06~000001234\

DTM Segment – The Date Time (DTM) is a required segment if you have activity to report for the month. This DTM reports the document date of the fuel shipment. This DTM segment has 2 elements. The values for the DTM segment are:

DTM01 is 095 for document date;

DTM02 is the DOCUMENT date (CCYYMMDD).

Example of DTM Segment:

DTM~095~19981103\

Segment Discussion (Table 9 continued)

TIA Segment – The Tax Information and Amount (TIA) is a required segment if you have activity to report for the month. This TIA segment carries the Net Gallons of the DOCUMENT being reported. This TIA segment has 5 elements. Not all of the elements are used. The values for the TIA segment are:

TIA01 is 5010 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~5010~~~420000~GA\

Table 10 – End of TS-813 Description for IRS Excise (see page 43 of this guide).

TIA Segment – The Tax Information and Amount (TIA) is a required segment if you have activity to report for the month. This TIA segment carries the Gross Gallons of the DOCUMENT being reported. This TIA segment has 5 elements. Not all of the elements are used. The values for the TIA segment are:

TIA01 is 5011 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~5011~~~8510~GA\

SE Segment – The SE is a required segment. It is the ending of an 813. This section is known as Table 3 or the trailer of the 813. It has 2 elements that are both required. The values for the SE segment are:

SE01 is the number of segments contained in the Transaction Set, that is the number of segments between the ST/SE segment pair. This number also includes the ST and SE segments;
SE02 contains the same number as the ST02. This number helps the IRS communicate back to the Information Provider/Transmitter on what file the IRS is working. The data requirements can be found in the EDI guide on page 28.

Example of SE Segment:

SE~156~1234\

Segment Discussion

Table 11 – Functional Group Trailer Description for IRS Excise (see page 43 of this guide).

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 Groups (GS/GE segments pairs);

GE02 contains the same number as the GS06. This number helps the IRS communicate back to the Information Provider/Transmitter on what file the IRS is working. The data requirements can be found in the EDI guide on page 28.

Example of GE Segment:

GE~1~1101\

Table 12 – Interchange Control Trailer Description for IRS Excise (see page 43 of this guide).

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 contains the same number as the ISA13. This number helps the IRS communicate back to the Information Provider/Transmitter on what file the IRS is working. The data requirements can be found in the EDI guide on page 27.

Example of IEA Segment:

IEA~1~000001001\

Data Flow Example

Data Flow for a company that is an operator of three IRS registered terminals and is also a pipeline carrier. This company reports street address and mailing address, as well as two contact personnel. Below is an overview of the segments needed to submit the information return to the IRS. The segments will be depicted in section (Envelope, 813-Table 1, 813-Table 2, 813-Table 3 and Envelope).

```
Outer Envelope –            ISA
Inner Envelope –              GS
813-Table 1 – Header
Transaction Set Envelope –    ST
Transaction Set 813 –           BTI
                                DTM
                                TIA
                                TIA
                                REF – Sequence Error Identification Number (SEIN)
                                N1 – Street Address Information N1 loop
                                    N2
                                    N3
                                    N4
                                    PER – Contact Personnel # 1
                                N1 – Mailing Address Information N1 loop
                                    N2
                                    N3
                                    N4
                                    PER – Contact Personnel # 2
813-Table 2 – Body              TFS – Terminal Operator Report (TOR) # 1
                                    REF – Relationship to the Information
                                    REF – Sequence Error Identification Number (SEIN)
                                    REF – Condition 1 (No Activity)
                                    DTM – Condition 2 (Activity)
                                      FGS – Product Code loop 065
                                        REF – Sequence Error Identification Number (SEIN)
                                        TIA
                                      FGS – Product Code loop 167
                                        REF – Sequence Error Identification Number (SEIN)
                                        TIA
                                      FGS – Product Code loop 142
                                        REF – Sequence Error Identification Number (SEIN)
                                        TIA
                                      FGS – Product Code loop 241
                                        REF – Sequence Error Identification Number (SEIN)
                                        TIA
                                TFS – Terminal Operator Report (TOR) # 2
                                    REF – Relationship to the Information
                                    REF – Sequence Error Identification Number (SEIN)
                                    REF – Condition 1 (No Activity)
                                    DTM – Condition 2 (Activity)
                                      FGS – Product Code loop 065
                                        REF – Sequence Error Identification Number (SEIN)
                                        TIA
```

Data Flow Example (continued)

FGS – Product Code loop 167
REF – Sequence Error Identification Number (SEIN)
TIA
FGS – Product Code loop 241
REF – Sequence Error Identification Number (SEIN)
TIA

813-Table 2 – Body

TFS – Terminal Operator Report (TOR) # 3
REF – Relationship to the Information
REF – Sequence Error Identification Number (SEIN)
REF – Condition 1 (No Activity)
DTM – Condition 2 (Activity)
FGS – Product Code loop 065
REF – Sequence Error Identification Number (SEIN)
TIA
FGS – Product Code loop 167
REF – Sequence Error Identification Number (SEIN)
TIA
TFS –Carrier Report (CCR)
REF – Relationship to the Information
REF – Sequence Error Identification Number (SEIN)
REF – Condition 1 (No Activity)
TIA – Condition 2 (Activity)
TFS – Schedule Detail (this loop is repeated when sort changes)
REF – Relationship to the Information
REF – Sequence Error Identification Number (SEIN)
REF – Position Holder – FEIN or SSN or Taxpayer 637 number
N1 – Origin Terminal or Origin State
N1 – Consignor
N1 – Carrier
N1 – Destination Terminal or Destination State
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA

Data Flow Example (continued)

FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
TFS – Schedule Detail (this loop is repeated when sort changes)
REF – Relationship to the Information
REF – Sequence Error Identification Number (SEIN)
REF – Position Holder – FEIN or SSN or Taxpayer 637 number
N1 – Origin Terminal or Origin State
N1 – Consignor
N1 – Carrier
N1 – Destination Terminal or Destination State
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
TFS – Schedule Detail (this loop is repeated when sort changes)
REF – Relationship to the Information
REF – Sequence Error Identification Number (SEIN)
REF – Position Holder – FEIN or SSN or Taxpayer 637 number
N1 – Origin Terminal or Origin State
N1 – Consignor
N1 – Carrier
N1 – Destination Terminal or Destination State

Data Flow Example (continued)

FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA
FGS – Document Number loop
REF – Sequence Error Identification Number (SEIN)
DTM
TIA
TIA

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

Appendix E

Paper Form Examples

Comprehensive Example

The following example illustrates how to complete Forms 720-TO and 720-CS.

ABC Terminal, Inc., of Dallas, Texas operates a terminal in Seaport, Florida. Their EIN is 10-1234567 and the terminal control number (TCN) is T59FL1111 for their terminal located in Seaport, Florida. They receive bulk shipments of product from The Pipeline Company. They use the XYZ Pipeline Inc., for bulk disbursements of product and Tyler Trucking for nonbulk disbursements.

Terminal Receipts
The receipts schedule for ABC Terminal for April 2001, shows the following bulk shipments.
420,000 net gallons of gasoline, product code (PC) 065, by pipeline on April 3.
360,000 net gallons of diesel fuel #2 undyed, PC 167, by pipeline on April 13.

ABC Terminal also received the following nonbulk shipments.
8,000 gallons of caustic soda, PC 092, on April 15.
8,000 gallons of caustic soda, PC 092, on April 23.

Terminal Disbursements
The disbursements schedule for ABC Terminal for April 2001, shows the following bulk disbursements.
775,000 net gallons of gasoline, PC 065, by pipeline.
175,000 net gallons of diesel fuel #2 undyed, PC 167, by pipeline.

ABC Terminal made the following nonbulk disbursements into trucks.
8,210 net gallons of gasoline, PC 065, by position holder (PH) Fuel Company.
7,834 net gallons of diesel fuel #2 undyed, PC 167, by PH Diesel Inc.
8,095 net gallons of diesel fuel #2 undyed, PC 167, by PH Fuel Company.
4,000 gallons of caustic soda, PC 092, by PH Chemical Inc. (3 trucks).
2,500 gallons of caustic soda, PC 092, by PH Energy Company (2 trucks).
8,000 gallons of diesel fuel low sulfur dyed, PC 227, by PH Diesel Inc.

Transactions Within the Terminal

During April, ABC Terminal injected dye into 8,000 gallons of diesel fuel #2 undyed at the terminal rack. For this transaction, they complete a Schedule B (Form 720-TO) showing a disbursement of product code 167 (diesel fuel #2 undyed) and a Schedule A (Form 720-TO) showing a receipt of product code 227 (diesel fuel low sulfur dyed) using BA (book adjustment) as the mode of transportation on each schedule.

Terminal Operator Report

Schedule A, Terminal Operator Receipts. The receipt of all products into the terminal (bulk and nonbulk) are reported by ABC Terminal on Form 720-TO and Schedule A (Form 720-TO). ABC Terminal must complete a separate Schedule A for each product code received. Receipts are reported as net gallons only. Gross gallons are reported only if net is not available.

The nonbulk receipts of product code 092 (caustic soda) are summarized and reported in total. ABC Terminal uses the Optional Summary Reporting Instructions for Product Codes 092 and 122 in Appendix A. Transactions for all other product codes must be reported individually.

Combine the net gallons from Column (f) on Schedule A for each product code and enter the total on Line 2 of Form 720-TO.

Schedule B, Terminal Operator Disbursements by Position Holder. The disbursement of all products from the terminal (bulk and nonbulk) are reported by ABC Terminal on Form 720-TO and Schedule B (Form 720-TO). ABC Terminal must complete a separate Schedule B for each position holder. If a position holder disburses more than one product code, a separate Schedule B must be completed for each product code. Disbursements are reported as net and gross gallons.

The nonbulk disbursements of Product Code 092 are summarized and reported in total. ABC Terminal uses the Optional Summary Reporting Instructions for product codes 092 and 122 in Appendix A. Transactions for all other product codes must be reported individually.

Combine the net gallons from Column (g) on Schedule B for each product code and enter the total on Line 4 of Form 720-TO.

Completion of page 1, Part III, of Form 720-TO. Lines 2 and 4 are completed based on Schedules A and B. Line 1, beginning inventory, is the same as the ending inventory reported the previous month. On line 7, ending inventory, the terminal operator must enter the actual physical ending inventory at the terminal. Any difference is shown on line 6 as a plus or (minus).

Carrier Summary Report

Schedule B, Carrier Deliveries to a Terminal. The deliveries by Pipeline Company to the terminal are reported on Form 720-CS and Schedule B (Form 720-CS). Only bulk product transfers by carriers are reported on Schedule B. The trucking companies do not report their nonbulk deliveries. Pipeline Company must complete a separate Schedule B for each product code delivered, showing ABC Terminal's TCN and the net gallons delivered.

Transfer the total from Column (g) on Schedule B for each product code and enter this information on Line 1 of Form 720-CS.

Schedule A, Carrier Receipts From a Terminal. The receipts by XYZ Pipeline Inc., from the terminal are reported on Form 720-CS and Schedule A (Form 720-CS). Only bulk product transfers by carriers are reported. The trucking companies do not report their nonbulk receipts. The carrier must complete a separate Schedule A for each product code listed in Appendix A showing ABC's TCN and the net gallons received.

Transfer the total from Column (g) on Schedule A for each product code and enter this information on Line 2 of Form 720-CS.

Form **720-CS**

(December 2000)
Department of the Treasury
Internal Revenue Service

Carrier Summary Report

For the month ending April , 2001.

OMB No. 1545-xxxx

☐ Corrected ☐ Void

Part I **Carrier**

Company name	Employer Identification Number (EIN)
ABC Pipeline Company	10 9876543

Address (number, street, room or suite number)
10 Maple Ave.

City, state, and ZIP code (Foreign addresses, include province and postal code as appropriate. Do not abbreviate country name.)
Anytown, MD 21114

Contact person	Daytime telephone number	FAX number	E-mail address
Patty Oak	(555)999-8888	(555)999-7777	maple@gov.com

Part II **Transactions for the Month**

Net Gallons (attach additional schedule(s) if needed)

Enter the transactions for the period on Schedules A and B, then complete lines 1 and 2 for each product code (PC). See page 5 of the instructions for the product codes.

	(a) PC: 065	(b) PC: 167	(c) PC:	(d) PC:
1 **Total carrier receipts.** Enter the total of net gallons from Schedule(s) A by product code.				
2 **Total carrier deliveries.** Enter the total of net gallons from Schedule(s) B by product code.	420000	360000		

Form 720-CS (December 2000) ☐ Corrected ☐ Void Page 3

Carrier name as shown on Form 720-CS	EIN	For the month ending (enter MM/DD/YYYY)
ABC Pipeline Company	10 9876543	04/30/2001

Schedule B **Carrier Deliveries to a Terminal**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.
See page 5 in the instructions for product codes. ▶ 065

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Destination terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-1111222	Fuel Company	PL	T59FL1111	04032001	10	420000

Total. Add amounts in column **(g)** and enter the total. Also, enter on Form 720-CS, line 2, in the column for the applicable product code. ▶ 420000

Carrier name as shown on Form 720-CS	EIN	For the month ending (enter MM/DD/YYYY)
ABC Pipeline Company	10 9876543	04/30/2001

Schedule B **Carrier Deliveries to a Terminal**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.
See page 5 in the instructions for product codes. ▶ 167

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Destination terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-3333444	Diesel Inc.	PL	T59FL1111	04132001	11	360000

Total. Add amounts in column **(g)** and enter the total. Also, enter on Form 720-CS, line 2, in the column for the applicable product code. ▶ 360000

Form **720-CS** (December 2000)

Form **720-TO**

(December 2000)
Department of the Treasury
Internal Revenue Service

Terminal Operator Report

For the month ending April , 2001.

OMB No. 1545-xxxx

☐ **Corrected** ☐ **Void**

Part I **Terminal Operator**

Company name	Employer Identification Number (EIN)
ABC Terminal Inc.	10-1234567
Address (number, street, room or suite number)	Form 637 Registration Number
17 Hickory Street	10-95-7777S
City, state, and ZIP code	
Anytown, Texas 44444	

Contact person	Daytime telephone number	Fax number	E-mail address
Tim Terminal	(555)999-3333	(555)999-2222	hickory@gov.com

Part II **Terminal**

Name of terminal	Terminal Control Number (TCN)
ABC Terminal, Seaport	759FL1111
Terminal location	
Seaport, Florida	

Part III **Transactions for the Month**

Net Gallons (attach additional schedule(s) if needed)
Enter the transactions for the period on Schedules A and B, then complete lines 1 through 7 for each product code (PC). See page 5 in the instructions for the product codes.

		(a) PC: 065	(b) PC: 167	(c) PC: 227	(d) PC: 092
1	Beginning inventory.	3381000	1983000		36000
2	Total receipts. Enter amounts from Schedule A.	420000	360000	8000	16000
3	Total gallons available. Add lines 1 and 2.	3801000	2343000	8000	52000
4	Total disbursements. Enter amounts from Schedule B.	783210	198929	8000	6500
5	Subtract line 4 from line 3.	3017790	2144071		45500
6	Stock gains and losses. Show losses in (parentheses).	<990>	288		
7	Actual physical ending inventory at terminal.	3016800	2144359		45500

Under penalties of perjury, I declare that I have examined this return and accompanying schedules, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature ► Tim Terminal **Title, if applicable ►** President **Date ►** May 31, 2001

(Please type or print your name below signature.)

For Paperwork Reduction Act Notice, see the separate instructions. Cat No. 73072W Form **720-TO** (December 2000)

Form 720-TO (December 2000) ☐ Corrected ☐ Void Page 2

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule A **Terminal Operator Receipts**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 065

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
The Pipeline Company	10-9876543	PL	04032001	10	420000
Total. Add amounts in column **(f)** and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					420000

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule A **Terminal Operator Receipts**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
The Pipeline Company	10-9876543	PL	04032001	11	360000
Total. Add amounts in column **(f)** and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					360000

Form 720-TO (December 2000) ☐ Corrected ☐ Void Page 2

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule A **Terminal Operator Receipts**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 227

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
		BA	04302001		8000
Total. Add amounts in column **(f)** and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					8000

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule A **Terminal Operator Receipts**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 092

(a) Carrier name	(b) Carrier EIN	(c) Mode of transport	(d) Document date	(e) Document number	(f) Net gallons
Various	99-9999999	CE	04302001	Summary	16000
Total. Add amounts in column **(f)** and enter the total. Also, enter on Form 720-TO, line 2, in the column for the applicable product code.					16000

Form 720-TO (December 2000) ☐ Corrected ☐ Void Page 3

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Fuel Company	10-1111222	10-95-1111S

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 065

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
XYZ Pipeline Inc.	10-7654321	PL		04182001	12	775000	780000
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						775000	780000

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Diesel Inc.	10-3333444	10-95-2222S

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
XYZ Pipeline Inc.	10-7654321	PL		04252001	13	175000	172000
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						175000	172000

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Book Adjustment		

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
		BA		04302001		8000	8000
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						8000	8000

Form **720-TO** (December 2000)

Form 720-TO (December 2000) ☐ Corrected ☐ Void Page 3

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Chemical Inc.	10-8888888	10-95-33335

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 092

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Various	99-9999999	CE	FL	04302001	Summary	4000	4000
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						4000	4000

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Energy Company	10-5555555	10-95-44445

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 092

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Various	99-9999999	CE	FL	04302001	Summary	2500	2500
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						2500	2500

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Fuel Company	10-1111222	10-95-1111S

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 065

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	GA	04052001	21	8210	7900
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						8210	7900

Form **720-TO** (December 2000)

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Diesel Inc.	10-3333444	10-95-2222S

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	FL	04252001	23	7834	7861
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						7834	7861

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Fuel Company	10-1111222	10-95-1111S

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 167

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	GA	04272001	24	8095	8000
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						8095	8000

Terminal operator name as shown on Form 720-TO	EIN	TCN	For the month ending (enter MM/DD/YYYY)
ABC Terminal Inc.	10 1234567	T59FL1111	04/30/2001

Schedule B **Terminal Operator Disbursements by Position Holder**

Position holder (PH) name. Enter one name per page.	PH EIN	PH Form 637 Registration Number
Diesel Inc.	10-1111222	10-95-2222S

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.

See page 5 in the instructions for product codes. ▶ 227

(a) Carrier name	(b) Carrier EIN	(c) Mode of trans.	(d) Dest. state	(e) Document date	(f) Document number	(g) Net gallons	(h) Gross gallons
Tyler Trucking	10-3333333	J	FL	04122001	22	8000	8000
Total. Add amounts in columns **(g)** and **(h)** and enter the totals. Also, enter the amount from column **(g)** on Form 720-TO, line 4, in the column for the applicable product code . . . . . ▶						8000	8000

Form **720-CS**
(December 2000)
Department of the Treasury
Internal Revenue Service

Carrier Summary Report

For the month ending Apr. , 2001.

OMB No. 1545-xxxx

☐ Corrected ☐ Void

Part I **Carrier**

Company name	Employer Identification Number (EIN)
XYZ Pipeline Inc.	10 7654321

Address (number, street, room or suite number)
14 Oak Ave.

City, state, and ZIP code (Foreign addresses, include province and postal code as appropriate. Do not abbreviate country name.)
Anytown, NJ 07755

Contact person	Daytime telephone number	FAX number	E-mail address
Haleigh Maple	(555)999-6666	(555)999-5555	oak@gov.com

Part II **Transactions for the Month**

Net Gallons (attach additional schedule(s) if needed)

Enter the transactions for the period on Schedules A and B, then complete lines 1 and 2 for each product code (PC). See page 5 of the instructions for the product codes.

	(a) PC: 065	(b) PC: 167	(c) PC:	(d) PC:
1 **Total carrier receipts.** Enter the total of net gallons from Schedule(s) A by product code.	775000	175000		
2 **Total carrier deliveries.** Enter the total of net gallons from Schedule(s) B by product code.				

Form 720-CS (December 2000) ☐ Corrected ☐ Void Page **2**

Carrier name as shown on Form 720-CS	EIN	For the month ending (enter MM/DD/YYYY)
XYZ Pipeline Inc.	10 7654321	04/30/2001

Schedule A **Carrier Receipts From a Terminal**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.
See page 5 in the instructions for product codes. ▶ 065

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Origin terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-1111222	Fuel Company	PL	T59FL1111	04182001	12	775000

Total. Add amounts in column **(g)** and enter the total. Also, enter on Form 720-CS, line 1, in the column for the applicable product code. ▶ 775000

☐ Corrected ☐ Void

Carrier name as shown on Form 720-CS	EIN	For the month ending (enter MM/DD/YYYY)
XYZ Pipeline Inc.	10 7654321	04/30/2001

Schedule A **Carrier Receipts From a Terminal**

Product code. Enter in the columns below the information requested for the specified product code. Use additional schedule(s) for each product code.
See page 5 in the instructions for product codes. ▶ 167

(a) Consignor EIN	(b) Consignor name	(c) Mode of transport	(d) Origin terminal TCN	(e) Document date	(f) Document number	(g) Net gallons
10-3333444	Diesel Inc.	PL	T59FL1111	04252001	13	175000

Total. Add amounts in column **(g)** and enter the total. Also, enter on Form 720-CS, line 1, in the column for the applicable product code. ▶ 175000

Form **720-CS** (December 2000)

Appendix F

EDI Filing Checklist

EDI Filing Checklist

- ❑ Obtain the most current IRS Publication 3536, Excise Tax EDI guide and Instructions to Forms 720 TO and 720 CS
- ❑ Complete and submit the appropriate Letter of Application (LOA).
  - Optional attachments:
    - Form(s) 8821 for 6103(c) consent including list of state agencies
    - Form(s) 8821 for Information Providers electing to use third-party transmitters
- ❑ Send the IRS test file, as described in Step 1, if applicable
- ❑ Send a second test file. Complete a summary report summarizing the test file contents.
- ❑ Send a third test file. Complete a summary report summarizing the test file contents.
- ❑ Send a fourth test file. Complete a summary report summarizing the test file contents. This file should contain the 151 corrections identified during the processing of the third test file.
- ❑ Errors within the test data will be communicated in the Transaction Set 151 and translator error logs.
  - You will receive your 151 Errors about 2 business days from the time the IRS receives your test data.
  - Fatal errors will be communicated back to you.
  - Correct your test data and resubmit within 5 to 10 days of receiving 151.
- ❑ When you receive notification from IRS that your company has successfully passed testing, change test indicator in ISA15 to P for Production Data.

Appendix G

Letter of Application (LOA)

►*Sample Letter of Application for a Terminal Operator and/or Carrier*

Date
AAA Oil Company, Inc.
111 Main Street
Columbus, NY 11111
EIN – ##-#######
637 Registration #

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

To whom it may concern:

This letter is a **[New or Revised]** application to participate in the IRS *Electronic Filing Program* for Forms 720-TO and 720-CS.

[Firm Name] understands and agrees to the following, which are prerequisites for participation in the electronic filing program:

- Comply with all electronic filing and security guidelines set forth in the Excise Tax EDI Guide - Publication 3536,
- Abide by the record keeping requirements set forth in Revenue Procedure 6001.

If the Authorized Signatory changes, **[Firm Name]** will notify the Internal Revenue Service, by the submission of a **Revised Letter of Application**, signed by the new Authorized Signatory, no later than 15 days before the filing of another information return. **[Firm name]** understands this action will result in the issuance of a new Authorization Code that will be used for the next submission.

Attached is a list of the terminals that **[Firm name]** operates and will submit electronic Form 720-TO / CS files to the IRS.

In accordance with the requirements defined in the Excise Tax EDI Guide - Publication 3536, the 10-digit Security Code for **[Firm Name]** is as follows:

☐☐☐☐☐☐☐☐☐☐

[Firm Name] [will/will not] use an approved third party transmitter to submit electronic 720-TO and/or 720-CS information to the Internal Revenue Service.

_____

Transmitter's Company Name EIN Contact person Telephone Number

Please issue User ID and password to the following individuals who will send and retrieve electronic files and may be contacted by IRS regarding our participation in the *Form 720-TO/ CS Electronic Filing Program*:

Excise Tax Contact:

_____

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

EDI Contact:

_____

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

Each time the 10 digit Security Code, and the 10-digit IRS Authorization Code appears in my electronic submission, I understand these codes represent the authorized signature, as if I had actually signed the return on behalf of **[Firm Name],** including the following statement: "Under penalties of perjury, I declare that I have examined this return and accompanying schedules, and, to the best of my knowledge and belief, they are true, correct and complete."

_____
Signature of Electronic Filer's Authorized Signatory

_____
Print Name (First, MI, Last)

_____
Title

_____
Telephone number

_____
Email address, if applicable

Enclosures:

Include a complete list of terminals and TCNs that this LOA applies to

(if applicable)

Form 8821 for return to transmitter 997 and 151 acknowledgments
Form 8821, IRC 6103 (c) consent form (concerning single point filing)

►*Sample Letter of Application for a Software Developer*

Date
Qubix Software Developers
999 Main Street
Columbus, NY 16371
EIN – ##-#######

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

To whom it may concern:

This letter is an application to establish our software acceptability in the IRS *Electronic Filing Program for Forms 720-TO and 720-CS* as a software developer.

I understand and agree to comply with all electronic filing and security guidelines in the Excise Tax EDI Guide - Publication 3536.

Please issue User ID(s) and password(s) to submit test EDI output files for testing electronic filing of Form 720-TO and 720-CS information returns and may be contacted by IRS regarding our participation in the *Form 720-TO/ CS Electronic Filing Program*:

Primary Contact:

_____

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

Contact:

_____

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

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

_____
Signature of Electronic Filer's Authorized Signatory

_____
Print Name (First, MI, Last)

_____
Title

_____
Telephone number

_____
Email address, if applicable

►*Sample Letter of Application for a Transmitter*

Date
EDI Transmitters, Inc.
1234 Main Street
Columbus, NY 11111
EIN – ##-#######

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

To whom it may concern:

This letter is an application to participate in the IRS *Electronic Filing Program* for Forms 720-TO and 720-CS as a transmitter.

I understand and agree to the following, which are prerequisites for participation in the Forms 720-TO and 720-CS electronic filing program.

- I will comply with all electronic filing and security guidelines in the Excise Tax EDI Guide – Publication 3536.

Following is the name(s), telephone number(s) and email(s) of the individual(s) to be issued user logon and passwords and may be contacted within **[Firm name]** regarding our participation in the Forms 720-TO and 720-CS Electronic Filing Program:

Primary Contact:

_____

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

Contact:

_____

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

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

_____
Signature of Electronic Filer's Authorized Signatory

_____
Print Name (First, MI, Last)

_____
Title

_____
Telephone number

_____
Email address, if applicable

Appendix H

Form 8821 and Example

Form **8821**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

OMB No. 1545-1165

For IRS Use Only
Received by:
Name
Telephone ( )
Function
Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)	**Social security number(s)**	**Employer identification number**
	Daytime telephone number ( )	Plan number (if applicable)

2 Appointee.

Name and address (please type or print)	CAF No.
	Telephone No. ( )
	Fax No. ( )
	Check if new: Address ☐ Telephone No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	**(b)** Tax Form Number (1040, 941, 720, etc.)	**(c)** Year(s) or Period(s)	**(d)** Specific Tax Matters (see instr.)

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) . . . . . ▶ ☐
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you **must** check the box on line 5a or b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☐

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

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box . . . . . ▶ ☐
To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use **Form 2848,** Power of Attorney and Declaration of Representative.

Use **Form 56,** Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Form **8821**

(Rev. January 2000)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

OMB No. 1545-1165

For IRS Use Only
Received by:
Name
Telephone ( )
Function
Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)	**Social security number(s)**	**Employer identification number**
AAA Oil Company, Inc 111 Main Street Columbus, NY 11111		21:2345678
	Daytime telephone number (301) 221-2121	Plan number (if applicable)

2 Appointee.

Name and address (please type or print)	
EDI Transmitter, Inc 1234 Main Street Columbus, NY 11111	CAF No. None Telephone No. (301) 222-1234 Fax No. (301) 222-2345 Check if new: Address ☒ Telephone No. ☒

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	**(b)** Tax Form Number (1040, 941, 720, etc.)	**(c)** Year(s) or Period(s)	**(d)** Specific Tax Matters (see instr.)
Excise	720-TO and electronic equivalent	1/1/2000 thru 12/31/2005	Receive TS-997 & TS-151 and related messages
Excise	720-CS and electronic equivalent	1/1/2000 thru 12/31/2005	Receive TS-997 & TS-151 and related messages

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) . . . . . ▶ ☒
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you **must** check the box on line 5a or b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☐

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

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box . . . . . ▶ ☐
To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature	Date	Signature	Date
Print Name	Title (if applicable)	Print Name	Title (if applicable)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use **Form 2848,** Power of Attorney and Declaration of Representative.

Use **Form 56,** Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Form **8821**
(Rev. January 2000)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

▶ **IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.**

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone ( )
Function
Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)	**Social security number(s)**	**Employer identification number**
A Company, Inc 1776 Washington Ave Any Town, MA 06654		21:2345678
	Daytime telephone number (301) 221-2121	Plan number (if applicable)

2 Appointee.

Name and address (please type or print)	
EDI Transmitter, Inc 1234 Main Street Columbus, NY 11111	CAF No. Telephone No. ( ) Fax No. ( ) Check if new: Address ☐ Telephone No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	**(b)** Tax Form Number (1040, 941, 720, etc.)	**(c)** Year(s) or Period(s)	**(d)** Specific Tax Matters (see instr.)
Excise	720-TO and electronic equivalent	1/1/2000 thru 12/31/2005	See attached 6103 (c) Consent
Excise	720-CS and electronic equivalent	1/1/2000 thru 12/31/2005	See attached 6103 (c) Consent

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) . . . . . ▶ ☒
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you **must** check the box on line 5a or b unless the box on line 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box . . . . . ▶ ☐

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

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box . . . . . ▶ ☐
To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, **either** husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature Date	Signature Date
Print Name Title (if applicable)	Print Name Title (if applicable)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive your confidential information in any office of the IRS for the type of tax and the years or periods you list on this form. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent you, use **Form 2848,** Power of Attorney and Declaration of Representative.

Use **Form 56,** Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a fiduciary relationship. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. If a fiduciary wishes to authorize an appointee to inspect and/or receive confidential tax information on behalf of the fiduciary, Form 8821 must be filed and signed by the fiduciary acting in the position of the taxpayer.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Appendix I

IRC §6103(c) Consent Language

IRC §6103(c) Consent

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

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

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

AL	Alabama	Department of Revenue
AK	Alaska	Department of Revenue
AZ	Arizona	Department of Transportation
AR	Arkansas	Department of Finance and Administration
CA	California	Board of Equalization
CO	Colorado	Department of Revenue
CN	Connecticut	Department of Revenue Service
DE	Delaware	Department of Transportation
FL	Florida	Department of Revenue
GA	Georgia	Department of Revenue
HI	Hawaii	Department of Taxation
ID	Idaho	Tax Commission
IL	Illinois	Department of Revenue
IN	Indiana	Department of Revenue
IA	Iowa	Department of Revenue and Finance
KS	Kansas	Department of Revenue
KY	Kentucky	Revenue Cabinet
LA	Louisiana	Department of Revenue
ME	Maine	Maine Revenue Services
MD	Maryland	Comptroller of Treasury
MA	Massachusetts	Department of Revenue
MI	Michigan	Department of Treasury
MN	Minnesota	Department of Revenue
MS	Mississippi	Tax Commission
MO	Missouri	Department of Revenue
MT	Montana	Department of Transportation
NE	Nebraska	Department of Revenue
NV	Nevada	Department of Taxation Department of Motor Vehicles
NH	New Hampshire	Department of Safety
NJ	New Jersey	Department of Treasury Director of Taxation
NM	New Mexico	Tax & Revenue Department
NY	New York	Department of Tax and Finance
NC	North Carolina	Department of Revenue
ND	North Dakota	Tax Commissioner
OH	Ohio	Department of Taxation
OK	Oklahoma	Tax Commission
OR	Oregon	Department of Transportation
PA	Pennsylvania	Department of Revenue
RI	Rhode Island	Department of Admin
SC	South Carolina	Departmentof Revenue
SD	South Dakota	Department of Revenue
TN	Tennessee	Department of Revenue
TX	Texas	Comptroller
UT	Utah	Tax Commission
VT	Vermont	Commissioner of Motor Vehicles
VA	Virginia	Department of Motor Vehicles
WA	Washington	Department of Licensing
WV	West Virginia	Department of Tax and Revenue
WI	Wisconsin	Department of Revenue
WY	Wyoming	Department of Transportation
DC	District of Columbia	Office of Tax and Revenue

Appendix J

Glossary

A

Acknowledgment (ACK**):** The IRS acknowledges the receipt of every electronic information return. These returns are filed using the American National Standards Institute (ANSI) Accredited Standards Committee (ASC) X12 standards for electronic data interchange (EDI). There are two types of acknowledgment files that will be created by the IRS— the Transmission Acknowledgment File and the Validation Acknowledgment File.

ANSI (American National Standards Institute)**:** was founded in 1918 as a nonprofit organization chartered to coordinate and maintain national standards in the United States.

Approved terminal: a terminal that is operated by a taxable fuel registrant that is a terminal operator.

ASC X12 (Accredited Standards Committee)**:** In 1979, the American National Standards Institute (ANSI) chartered the Accredited Standards Committee (ASC) X12 to develop uniform standards for inter-industry electronic exchange of business transactions – electronic data interchange (EDI). The members of ASC X12 come together to develop and maintain EDI standards. The X12 standards establish a common, uniform business language to allow computers to communicate across town or around the world.

ASTM (American Society for Testing and Materials)**:** the organization that maintains standards and specifications for various liquid products.

Authorization Code (ISA02)**:** a 10-character code assigned by IRS to the Authorized Signatory to complete the Electronic Signature. If the Authorized Signatory changes, the Information Provider must submit a revised LOA and a new Authorization Code will be assigned.

Authorized Signatory: person who is authorized by the Information Provider to sign Form 720-TO and/or Form 720 CS.

B

Blender: any person that produces blended taxable fuel.

Book adjustment: product reclassification or conversion of products at the terminal that results in a product code change. Examples include: (a) conversion of diesel fuel #2 undyed to diesel fuel low sulfur dyed; (b) reclassification of jet fuel to kerosene, high sulfur dyed diesel, or diesel fuel #1 undyed. Book adjustments itemize changes, in volume, of at least one liquid product and another liquid product, with no physical movement of the product.

BTI (Beginning Tax Information)**:** is a segment in Table 1 of the TS-813 that is part of the Transaction Set Header section. The BTI identifies the IRS and the Information Provider.

Bulk carrier/ bulk transport carrier: the company that operates a pipeline, barge, or ship or other vessels to transport liquid product. Companies that operate only transport trucks and rail cars are not bulk carriers.

Bulk disbursement: a disbursement of liquid product from a terminal by pipeline, barge, ship, or other vessel.

Bulk receipt: a receipt of liquid product into a terminal by pipeline, barge, ship, or other vessel.

Bulk transfer/terminal system: the taxable fuel distribution system consisting of refineries, pipelines, vessels, and terminals. Thus, taxable fuel in a refinery, pipeline, vessel, or terminal is in the bulk transfer/terminal system. Taxable fuel in the fuel supply tank of any engine, or in any tank car, rail car, trailer, truck, or other equipment suitable for ground transportation is not in the bulk transfer/terminal system.

C

Carrier: any person who owns, operates or otherwise controls a pipeline, barge, ship, vessel, railcar, truck or other vehicle to transport liquid product to or from a terminal.

Carrier Deliveries: reportable on Schedule B of Form 720-CS; any transactions where a pipeline, barge, ship or other vessel delivers liquid product to a terminal.

Carrier Receipts: reportable on Schedule A of Form 720-CS; any transactions where a pipeline, barge, ship or other vessel receives liquid product from a terminal.

Consignor: is the person who hires the carrier to transport liquid product.

Control Number: is a number assigned by the sending EDI partner to identify EDI documents transmitted to the receiving partner.

D

Data Element: is the smallest unit of information in a segment that can convey information. Data elements are defined in the Data Element Dictionary. An example of a data element is TIA04. This data element can be found in the TIA segment that carries shipping document net gallons, "TIA04 – quantity in net gallons".

Data Element Dictionary: is a book published by DISA every year with new and updated standards. A reference number is assigned to each data element in the dictionary. For each data element, the dictionary specifies the name, description, type, and minimum/maximum length. For ID-type data elements, the dictionary lists all code values and their definitions or indicates in an appendix where the valid code list can be obtained.

Data Element Separator: is a defined character used to separate the information in a data element from information in another data element. This character defines were a data element ends and the next one begins. The IRS requires the tilde ~ to be used as the data element separator.

Data Segment: A data segment is an intermediate unit of information in a transaction set. A segment consists of logically related data elements in a defined sequence: a predetermined segment identifier (which is not a data element), one or more data elements, each preceded by a data element separator, and a segment terminator. Data segments are defined in the Segment Directory, which gives the segment identifier, name, purpose, and the data elements it contains in their specified order. Contiguous optional data elements that appear at the end of a segment that are not used are omitted; transmission of the segment terminator signifies this omission. Successive data element separators between the data elements used indicate the omission of data elements.

DISA (Data Interchange Standards Association, ASC X12 Secretariat)**:** is a not-for-profit organization that supports the development and use of EDI standards in electronic commerce. In 1987, in response to the rapidly growing number of industries employing X12 standards, DISA was chartered by ANSI to provide ASC X12 with administrative services. In addition to supporting national standardization efforts, DISA offers the opportunity for its members to participate in the international standards-setting process through its affiliation with the United Nations for Electronic Data Interchange for Administration, Commerce and Transportation (UN/EDIFACT).

Deep draft ocean-going vessel: a vessel, designed primarily for use on the high seas, with a draft of more than 12 feet. (See Treas. Reg. Sec. 48.4042-3).

Delimiter: A character that separates elements. A delimiter tells the computer where one element ends and the next one begins.

Destination State: any state, territory, foreign country or sovereign nation to which any reportable motor fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Destination Terminal: location with a TCN where product is shipped; reportable on Form 720 –CS.

Diesel fuel: any liquid that, without further processing or blending, is suitable for use as a fuel in a diesel-powered highway vehicle or diesel-powered train. Diesel fuel does not include gasoline, kerosene, excluded liquid, No. 5 and No. 6 fuel oils covered by ASTM specification D 396, or F-76 (Fuel Naval Distillate) covered by military specification MIL-F-16884.

Disbursement: any transaction that decreases the inventory of a liquid product at a terminal; includes all physical removals of liquid product from a terminal and book adjustments.

DTM (Date/Time Reference)**:** segment is used to carry a date in CCYYMMDD format (Century, Year, Month, Day). This segment is used to report the period end dates, ending inventory date, and transaction dates or shipping document date.

Decryption: Reverse application of an encryption algorithm to encrypted data, thereby restoring those data to their original, unencrypted state. See also encryption.

E

EDI (Electronic Data Interchange)**:** is a computer-to-computer exchange of routine business data in a standard format. For pure EDI *computer-to-computer* means *original or sending application program-to-processing or receiving application program.* EDI consists only of business data, not verbiage or free-form messages.

EDI Translation Software: is software that translates or converts application data in and out of the ANSI X12 format.

EIN (Employer identification number)**:** a nine digit number that IRS assigns in the following format: 00-0000000. However, for employee plans, an alpha (for example, P) or the plan number (e.g., 003) may follow the EIN. The IRS uses the number to identify taxpayers who are required to file various business tax returns. EINs are used by employers, sole proprietors, corporations, partnerships, nonprofit associations, trusts, estates of decedents, government agencies, certain individuals, and other business entities.

Electronic Participant: an Information Provider, Software Developer, and/or Transmitter who has applied to participate in the Form 720-TO/CS Electronic Filing Program.

Electronic Signature: is a 20-character code that consists of the 10-character Security Code (ISA04) provided by the Electronic Participant in their LOA and the 10-character Authorization Code (ISA02) assigned by the IRS as part of the LOA process. These two codes are used in each EDI transmission for purposes of signing electronically filed Forms 720-TO and/or 720-CS.

Element: (Data Element – see definition)

Element Separator: (Data Element Separator – see definition)

Envelope: is the control structure of the EDI file. It encloses the EDI message.

Exchange: (see definition of Two-party exchange)

Excluded liquid: any liquid that –

(1) Contains less than four percent normal paraffins; or

(2) Has a --

(i) Distillation range of 125 degrees F. or less;

(ii) Sulfur content of 10 ppm or less; and

(iii) Minimum color of +27 Saybolt.

ExSTARS **(**Excise Summary Terminal Activity Reporting System)**:** the system being implemented by IRS to gather and analyze taxable fuel information to be used for determining if proper Excise Tax liabilities are being reported to federal and state governments.

Encapsulation: Wrapping of data in a particular protocol header. For example, Ethernet data are wrapped in a specific Ethernet header before network transit. Also, when bridging dissimilar networks, the entire frame from one network is simply placed in the header used by the data link layer protocol of the other network. See also tunneling.

Encryption: Application of a specific algorithm to data so as to alter the appearance of the data making them incomprehensible to those who are not authorized to see the information. See also decryption.

F

FEIN (Federal Employer Identification Number)**:** see definition of EIN

Foreign flag vessel: a vessel that is registered outside of the United States.

FGS (Form Group Segment)**:** is used to group like kind information. This segment carries information about a section or data group on a form or schedule. This segment is used to report the ending inventory by product and the shipping document number.

Finished gasoline: all products (including gasohol [as defined in section 48.4081-6(b)(2)]) that are commonly or commercially known or sold as gasoline and are suitable for use as a motor fuel, other than products that have an ASTM octane number of less than 75 as determined by the motor method.

FTA (Federation of Tax Administrators)**:** organized in 1937, its membership includes the principal tax collection agencies of the 50 states, the District of Columbia, and New York City. Its mission is to improve the quality of state tax administration by providing services to state tax authorities and administrators. These services include research and information exchange, training, and intergovernmental and interstate coordination. The Federation also represents the interests of state tax administrators before federal policymakers where appropriate.

Functional Acknowledgment (TS-997)**:** This 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

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: The portion of the message that precedes the actual body and trailer of the business transaction. The header section is illustrated in Table 3 – Standard Layout and Data Structure of the 813 Used by the IRS in this publication.

I

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

Information returns: Form720-TO and Form 720-CS and schedules thereto; including their electronic equivalents in EDI format.

Interchange: An electronic grouping of EDI transmission data, exchanged between trading partners. An interchange consists of electronic business documents such as terminal returns, carrier returns, invoices, etc.

Interchange Acknowledgment: indicates the success or failure of a particular interchange transmission. It does not imply acceptance of the EDI documents that make up the Interchange.

Interchange Control Number: is a number assigned by the Information Provider/Transmitter that uniquely identifies the interchange envelope from other interchange envelopes created by the Information Provider/Transmitter.

IEA: (Interchange Trailer – see definition)

Interchange Envelope: is the control structure or outer envelope of the EDI file. The outer envelope identifies both the sending and receiving parties. It contains security and standards information as well as the date the envelope was created. This standard provides the interchange envelope of a header segment (ISA) and trailer segment (IEA) for the interchange through a data transmission.

Interchange Header: contains the Information Provider/Transmitter and the IRS EDI identification, the date and time, and a control number that uniquely identifies the interchange. It also defines the Data Element Separator, the Subelement Separator, and the Segment Terminator to be used throughout the interchange. It defines the start of an interchange of zero or more functional groups and interchange-related control segments.

Interchange Trailer: contains information to match it with its Interchange Header and audit trailer information to ensure that no data were lost during the transmission. It defines the end of an interchange of zero or more functional groups and interchange-related control segments.

Inventory: quantity of liquid product in storage as measured on a particular date at a particular time.

ISA: (Interchange Header – see definition)

Internet Protocol (IP)**:** Network layer for the TCP/IP protocol suite. Internet Protocol (version 4) is a connectionless, best-effort packet switching protocol.

J N/A

K

Kerosene: any liquid that meets the specifications for kerosene or would meet those specifications but for the presence in the liquid of a dye of the type described in section 48.4082-1(b). A liquid meets the specifications for kerosene if it is one of the two grades of kerosene (No. 1-K and No. 2-K) covered by ASTM specification D 3699, or kerosene-type jet fuel covered by ASTM specification D 1655 or military specification MIL-DTL-5624T (Grade JP-5) or MIL-DTL-83133E (Grade JP-8). However, the term does not include excluded liquid.

L

Letter of Application (LOA)**:** a paper request to participate in the Form 720-TO/CS Electronic Filing Program that is submitted by a prospective Information Provider, Software Developer, and/or Transmitter. (See Appendix G for examples of LOAs)

Liquid product: any liquid that is transported into storage at a terminal, or delivered out of a terminal. Liquid products are specifically identified and reported separately by their product codes listed in Appendix A. Product code 122 is used for any unlisted liquid that is used for blending into other products. Product code 092 is used for other unlisted liquids.

Loop: A recurrence of a segment or a group of segments. An example is the schedule of detail TFS loop. The TFS and related segments are repeated when one of the following values change: Schedule Code, Product Code, Transaction Type Code, Position Holder, Origin, Consignor, Carrier or Destination.

M

Mapping: in EDI terms is the association of data field contents from an internal computer application such as fuel sales system to the field contents in the EDI standard being used. The same mapping takes place in reverse during the receipt of an EDI document.

N

N1 (Name)**:** identifies a party by type of organization, name, and code. This segment is used to report the Information Providers name and mailing name, origin TCN or state, carrier, consignor, and destination TCN or state information.

N2 (Additional Name Information)**:** is used to specify additional names. This segment is used to report the additional Information Providers names. This segment cannot be used without the N1 segment.

N3 (Address Information)**:** is used to specify address information for the named party. This segment cannot be used without the N1 segment.

N4 (Geographic Location)**:** is used to specify the geographical location for the named party. This segment cannot be used without the N1 segment.

Name Control: 4-character code used by IRS to validate identity (see Appendix C)

Net gallons: Liquid product measured in U.S. gallons corrected to a temperature of sixty-degrees (60°) Fahrenheit or fifteen-degrees (15°) Celsius and to a pressure of fourteen and seven tenths (14.7) pounds per square inch (psi).

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

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

O

P

Padding Character: is a character used to add to the end of information when a data element requires a maximum number of characters and the information required by the map has fewer characters than the required length of the data element. The IRS requires the padding character to be a space “ ”. An example where the padding character is used is in ISA06. The required size of this data element is 15 characters and the information required in the map is only 9 characters. The Information Provider/Transmitter of the data must pad the data with 6 spaces to send the required length of 15 characters.

PER (Administrative Communications Contact)**:** is used to identify a person or office to whom administrative communications should be directed. The IRS is requesting both general and EDI contact persons to be identified in order to direct correspondence.

Person: any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company; or a receiver, trustee, or guardian or other representative appointed by order of any court; or any city, town, county, or other political subdivision. Additionally, whenever used, the term person as applied to partnerships and associations, shall mean the partners or members thereof. As applied to limited liability companies, and as applied to corporations the term person shall mean the officers, agents, or employees of the limited liability company, and as applied to corporations the term person shall mean the officers, agents, or employees.

Pipeline: a distribution system that moves liquid product, in bulk, through a pipe, either from a refinery to a terminal, or from a terminal to another terminal.

Pipeline operator: any person who operates a pipeline within the bulk transfer/terminal system.

Position holder (for IRS Excise reporting only)**:** with respect to liquid product in a terminal, the person who holds the inventory position in the liquid product, as reflected on the records of the terminal operator. A person holds the inventory position in liquid product when that person has a contractual agreement with the terminal operator for the use of storage facilities and terminaling services at a terminal with respect to the liquid product. The term also includes a terminal operator who owns liquid product in its terminal.

Processing Interruption: an abnormal termination of a program run caused by the electronic data submitted by an Electronic Participant.

Q

Qualifier: is a data element that gives a generic segment or a generic data element a specific meaning.

R

Rack: a mechanism capable of delivering taxable fuel into a means of transport other than a pipeline or vessel.

REF (Reference Identification)**:** is used to specify identifying information. This segment is used to report the SEIN, the Relationship to the Information, the No Activity and Position Holder or 637-number information.

Refiner: any person who owns, operates, or otherwise controls a refinery.

Refinery: a facility used to produce taxable fuel from crude oil, unfinished oils, natural gas liquids, or other hydrocarbons and from which taxable fuel may be removed by pipeline, by vessel, or at a rack. However, the term does not include a facility where only blended fuel or gasohol (as defined in section 48.4081-6(b)(2)), and no other type of taxable fuel, is produced. For this purpose blended fuel is any mixture that, if produced outside the bulk transfer/terminal system, would be blended taxable fuel.

Removal: means any physical transfer of liquid products, and any use of liquid products other than as a material in the production of taxable fuel or special fuels. However, liquid products are not removed when they evaporate or are otherwise lost or destroyed.

S

Security Code (ISA04)**:** a 10-character code chosen by the Information Provider, Software Developer or Transmitter and submitted on its LOA or revised LOA. This code is used in each EDI transmission and becomes part of the Electronic Signature.

Segment: is each of the line items in a transaction set. A segment is composed of related data elements in a defined sequence. The IRS uses the segment structure defined by TS-813.

Segment Terminator: is a defined character used to separate the information in a segment from information in another segment. This character defines were a segment ends and the next one begins. The IRS requires the backslash " \ " to be used as the segment terminator.

SE (Transaction Set Trailer)**:** contains information to match it with its Transaction Set Header and audit trailer information to ensure that no data were lost during the transmission. It indicates the end of the transaction set and provides the count of the transmitted segments (including the beginning [ST] and ending [SE] segments).

SEIN (Sequence Error Identification Number)**:** the receiver of the EDI data generates this number when errors are identified in the EDI submission. The errors are transmitted back to the Information Provider/Transmitter along with the SEIN in the validation acknowledgment.

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

Software Developer: Designs or produces software, used to:

- Prepare returns
- Format Forms 720-TO, Form 720-CS and schedules according to IRS specifications for electronic filing
- Transmit the Forms 720-TO and/or 720-CS and the related schedules directly to IRS

Software Developers participate in the electronic filing process solely for the purpose of testing their software.

SSN (Social Security Number)**:** is a 9-digit identification number used to identify individuals. The SSN can be used where the person does not have an EIN.

ST (Transaction Set Header)**:** indicates the start of a transaction set and to assign a control number to the EDI file. The transaction set identifier (ST01) is used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g., 813 selects Electronic Filing of Tax Return Data Transaction Set).

Subelement: like the data element, the subelement is also the smallest unit of information in a segment that can convey information. The subelements are additional data elements available for use in a segment. The subelements are defined in the Data Element Dictionary. An example of a subelement is REF05 in the Relationship to the Information REF segment. This subelement has an element reference in the Data Element Dictionary of C040. C040 defines the additional data elements or subelements that are available for use in a segment. In this example the map defines the subelement to carry the State Abbreviation.

Subelement Separator: is a defined character used to separate the information in a data element or subelement from information in another subelement. This character defines where a data element or subelement ends and the next one begins. The IRS requires the caret (^) to be used as the subelement separator.

Syntax: The rules governing the structuring of the user data and of associated data in the EDI file.

T

Taxable fuel: gasoline, diesel fuel, and kerosene.

Taxable fuel registrant: an enterer, industrial user, position holder, refiner, terminal operator, or through-putter that is registered as such under section 4101.

TCN (Terminal Control Number)**:** Identification number assigned by IRS to each approved terminal and published in the Federal Register; used for reporting origin or destination on Forms 720-TO and 720- CS; available on the IRS website at http://www.irs.gov/excise

Terminal: a taxable fuel storage and distribution facility that is supplied by pipeline or vessel and from which taxable fuel may be removed at a rack. However, the term does not include any facility at which gasoline blendstocks are used in the manufacture of products other than finished gasoline and from which no gasoline is removed. Also, effective January 2, 1998, the term does not include any facility where finished gasoline, undyed diesel fuel, or undyed kerosene is stored if the facility is operated by a taxable fuel registrant and all such taxable fuel stored at the facility has been previously taxed under section 4081 upon removal from a refinery or terminal.

Terminal operator: any person who owns, operates, or otherwise controls a terminal.

Terminal Operator Disbursements: reportable on Schedule B of Form 720-TO; any transaction that reduces the inventory of a liquid product; includes physical removals, consumption, and book adjustments.

Terminal Operator Receipts: reportable on Schedule A of Form 720-TO; any transaction that increases inventory of a liquid product including actual physical receipts and book adjustments.

TIA (Tax Information and Amount)**:** is used to specify the tax information and/or amount and is to be used for reporting tax information as established by taxing authorities. This segment is used to report the version of the IRS's EDI guide, total net gallons reported for the period, total product transported, and shipping document net and gross gallons.

TIN (Taxpayer Identification Number)**:** includes SSNs and EINs

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

Trailer: is the portion of the message that follows the header and the body of the business transaction. The trailer section is illustrated in Table 3 – Standard Layout and Data Structure of the 813 Used by the IRS in this publication.

Transmission Acknowledgment: is the ANSI TS-997 Transaction Set known as the Functional Acknowledgment. This acknowledgment notifies the Information Provider/Transmitter that their electronic return was received and accepted, accepted with errors or rejected. The acknowledgment file is not for errors associated with the data, but for errors in the ANSI structure or layout of the file. There has not been any math or data validation performed on the information return. The check is made for syntax errors that could prevent a file from being processed or information within the file from being utilized. The 997 Acknowledgment file is created every time an Electronic Participant submits an information return.

Transmitter: receives data from its clients, reformats the data if necessary according to the EDI requirements defined in this guide and transmits the returns to the IRS. The Transmitter should provide the service of formatting and forwarding all IRS Excise acknowledgments to the Information Provider. A Transmitter does not have signature authority.

Transaction Set: is the term used in electronic data interchange to describe a single document or report (Terminal Operator Return – 720-TO or Carrier Return – 720-CS, etc.). The data included in a transaction set will convey the same information as a conventional paper document.

TS: (Transaction Set – see definition)

TS-151 (Electronic Filing of Information Return Data Acknowledgment)**:** is the transaction set developed by ANSI ASC X12 for filing error information and adopted by IRS Excise for electronic notification of errors with data from Form 720TO and Form 720CS.

TS-813 (Electronic Filing of Information Return Data)**:** is the transaction set developed by ANSI ASC X12 for filing information and adopted by IRS Excise for electronic filing of Form 720TO and Form 720CS.

TS-997 (Functional Acknowledgment Transaction Set)**:** is the transaction set developed by ANSI ASC X12 for functional acknowledgment adopted by IRS Excise.

TCP: Transmission Control Protocol. Connection-oriented transport layer protocol that provides reliable full-duplex data transmission. TCP is part of the TCP/IP protocol stack. See also TCP/IP.

TCP/IP: Transmission Control Protocol/Internet Protocol. Common name for the suite of protocols developed by the U.S. DoD in the 1970s to support the construction of worldwide internetworks. TCP and IP are the two best-known protocols in the suite. See also IP.

Two party exchange: A two-party exchange where the delivering party is the position holder at the IRS approved terminal where the title transfer takes place for a nonbulk quantity of liquid delivered through a rack.

U

User-ID/Password: consists of an identification number (User-ID) issued by the IRS and a confidential set of characters (password) that, when used in conjunction with each other, permit an Electronic Participant access to the VPN.

V

Validation Acknowledgment: is the ANSI TS-151 Transaction Set known as the Electronic Filing of Tax Return Data Acknowledgment. This acknowledgment notifies the Information Provider/Transmitter that the data within the information return were accepted or rejected. If errors exist in an information return, the validation acknowledgment notifies the Information Provider/Transmitter what is wrong with the data and what the Electronic Participant needs to do to correct the return. The 151 Acknowledgment file is created every time an Electronic Participant submits an information return. This acknowledgment is created whether or not errors exist in the file.

Vessel: a waterborne taxable fuel-transporting vessel.

Vessel operator: any person who operates a vessel within the bulk transfer/terminal system. However, for purposes of this definition, vessel does not include a deep draft ocean-going vessel (as defined in section 48.4042-3(a)).

Virtual Private Network (VPN)**:** enables IP traffic to travel securely over a public TCP/IP network by encrypting all traffic from one network to another. A VPN uses tunneling to encrypt all information at the IP level.

W

X

X12: is the North American ANSI EDI standard, which arose in 1979.

Y

Z

IRS

Department of the Treasury
Internal Revenue Service

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