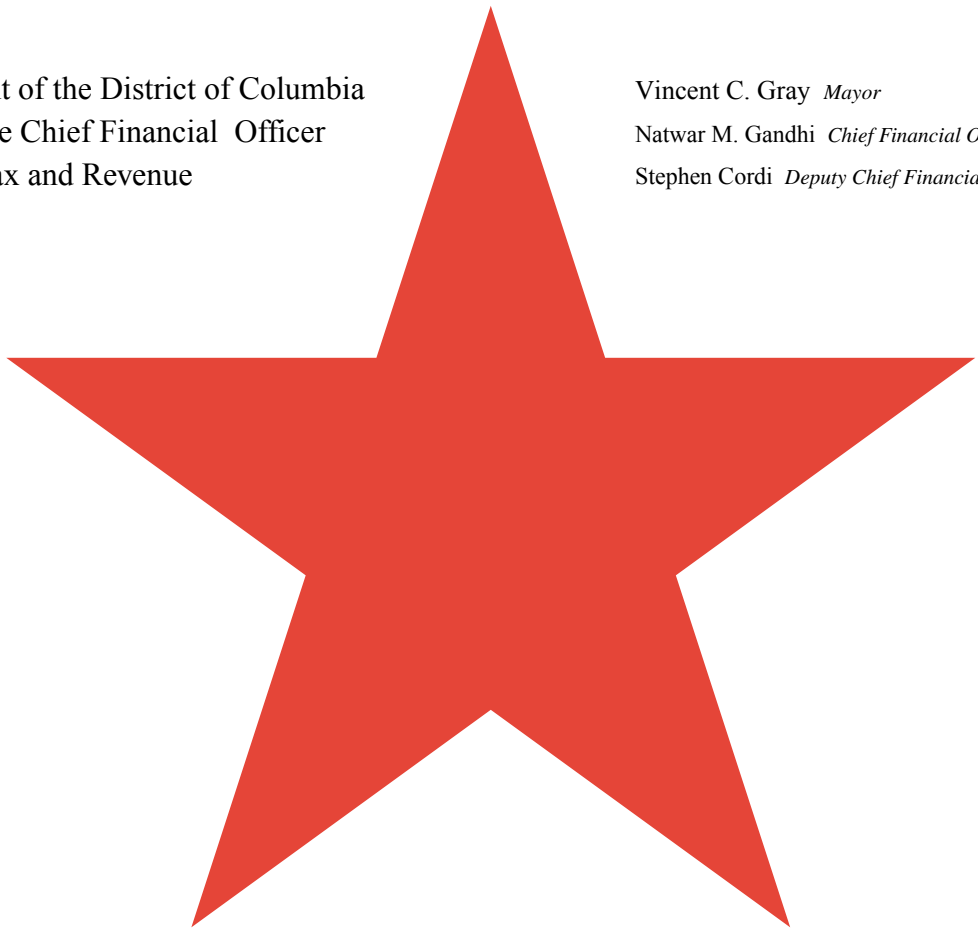




Government of the District of Columbia  
Office of the Chief Financial Officer  
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# 2012

## Electronic Funds Transfer (EFT) Payment Guide

Bank Information for Payments  
TXP and Addenda Record Layouts  
Tax Type Codes and Definitions  
Version 1.8 032112

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## Version Control

<b>Version Number/Date</b>	<b>Comments</b>
<b>1.0/01312011</b>	<b>Initial Release</b>
<b>1.1/02072011</b>	<b>Added examples of the Tax Payment (TXP) Record Layout</b>
<b>1.2/02162011</b>	<b>Asterisks mandatory fields in TXP Record Layout and modified ACH Credit Tax Type Codes</b>
<b>1.3/04122011</b>	<b>Comments from review by Financial Systems Group (FSG)</b>
<b>1.4/05022011</b>	<b>Additional comments from FSG</b>
<b>1.5/07012011</b>	<b>Modified example of the TXP record layout for tax payment with account number</b>
<b>1.6/07202011</b>	<b>Modified ACH Credit Tax Type Codes for Hospital Assessment and ICF-MR</b>
<b>1.7/102111</b>	<b>Correct the TXP record layout for tax payment without account number and corrected ACH credit tax type codes</b>

**1.8/032112**

**Modified ACH credit tax type for special event (FR-800SE) and changed the Routing Number under ACH credit format specifications**

## General Information

Electronic Funds Transfer (EFT) is the transfer of funds from your bank account to the District of Columbia (DC) Office of Tax and Revenue's (OTR's) bank account. The National Automated Clearing House Association (NACHA) is the organization that sets the standards for transfer of funds between participating financial institutions. The term "ACH" refers to "automated clearinghouse". There are four methods of EFT payments: (1) ACH Debit Payment; (2) electronic check (e-check); (3) ACH Credit; and (4) Credit Card payments. ACH Debit and e-check require the taxpayer to be registered as an electronic taxpayer service center (eTSC) participant.

The DC eTSC registration requires a 1 to 3 business-day turnaround; therefore, please ensure you pre-register early prior to the date your taxes are due. Permission to **access to the eTSC is not same-day, as requests for processing requires overnight at a minimum**. The Business Tax Registration (FR-500) does not register you for use of the eTSC, unless you complete the registration for eTSC at the time of on-line submission of the FR-500. The eTSC registration can be completed at the time of the FR-500 registration or you may print and email the eTSC registration to [ETSCAccount@dc.gov](mailto:ETSCAccount@dc.gov) or fax to (202) 442-6388. User IDs and passwords are sent by regular mail once the application is processed. Please allow 7-10 business days for receipt of a user ID and password by regular mail. The user ID is not the FEIN/EIN or company name. It is a system generated number as is the password. The OTR does not store or have the ability to retrieve or provide passwords. Once taxpayers have a user ID, they can visit the website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), select 'Business Tax Service Center', select 'Logon for Existing Users', select 'I forgot my password', enter the user ID and a password will be emailed to the address on file with the OTR.

The eTSC provides secure access to DC Business Tax information. As a registered eTSC customer, you may file some business tax returns electronically, remit payment by credit card or EFT (provided that the return is processed in our system), view account balance information, and correspond with OTR. For a registration form and more information about eTSC, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

## Payment Options

DC utilizes various payment options available to taxpayers, which include:

- Official Payments (OPAY). This option is used to process business e-check and credit card payments. There is no fee for e-check. The taxpayer must be a registered eTSC user and be signed in to use this feature. This option is also available to individual income taxpayers to process e-check and credit card payments. Individuals go directly to the OPAY website or Interactive Voice Response (IVR) phone system, enter jurisdiction code 6000 and proceed with making the payment. There is a fee for credit card usage that is paid directly to OPAY by the taxpayer.

- ACH Debit. ACH debit is used for registered eTSC business taxpayers only at this time. There is no fee. Bank account information is stored within their on-line eTSC account. The DC system stores only one bank account per entity, regardless of tax type. Taxpayers give the right to debit the money from their bank account. Taxpayers must be registered eTSC users and be signed in to use this feature. Ensure you allow 1-3 business days if entering change of banking information. A banking update form is available on the DC website. eTSC does not allow the use of foreign bank accounts for business ACH Debits.
- E-check. E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides banking information at the time of payment instead of storing information. There is no fee for business or individual e-check payments using OPAY as the payment processing vendor.
- ACH Credit. ACH credit is for business taxpayers only. The taxpayer directly credits OTR's bank account by authorizing his or her bank to credit the District's bank by debiting his or her account. This is mainly used for bulk withholding, but businesses can and do use it for other business tax types.

## Payment Reporting

Contact your financial institution to find out what type of ACH origination services it offers, and the associated costs. These costs will not be paid by the District and are your responsibility. You are responsible for initiating the electronic payment with your financial institution so that the funds are deposited into the District's bank account on or before the tax due date. To avoid late payment penalty and interest charges, make your ACH payment (any type) on or before the due date of the return. Contact your financial institution to determine their cut-off time.

## Mandatory Electronic Payments

Under the provisions of the Non-Individual Income Tax Electronic Filing Emergency Act of 2009, business taxpayers must pay their taxes electronically for any period that the tax due exceeds \$10,000. This requirement also applies to third party bulk filers who pay the tax for multiple businesses. This includes payments made by businesses for Sales and Use Tax, Employer Withholding Tax, Ballpark Fee, Specialized Sales Tax, Motor Fuel, both business estimated and final payments and Department of Health Care Finance (DHCF) payments which include Nursing Provider, Stevie Sellows Intermediate Care Facility (ICF-MR), and Hospital Assessment payments.

The lowered threshold requiring electronic payments for business tax payments became effective August 26, 2009, when the Fiscal Year Budget Support Emergency Act was signed. The OTR has permitted a reasonable period of time for business taxpayers to adjust their tax payment process to be in compliance with the new threshold.

Beginning with tax year 2010, Sales and Use Tax and Withholding filing frequency thresholds have changed. If your tax liability is less than \$200 per period, you are required to file annually, FR-800A or FR900A. If your tax liability is greater than \$200 but less than \$1200 per period, you are required to file

quarterly, FR800Q or FR900Q. If your tax liability is greater than \$1200 per period, you are required to file monthly, FR800M or FR900M.

**NOTE: Taxpayers making non-liability payments for tax types that are not available for on-line filing through the eTSC must use ACH Credit as their electronic payment method. These tax types include Sales and Use Annual (FR800A) and Employer Withholding (FR900A). The eTSC does not support filing of these returns, but does support payments, provided your paper return has been processed prior to attempting to make the payment. We do not at this time offer the ability to file a Corporate Franchise Tax (D-20), Unincorporated Business Franchise Tax (D-30), Partnership Return (D-65), Fiduciary Income (D-41), Personal Property (FP-31) or Motor Fuel (FR-400M) return through eTSC.**

## International ACH Transaction (IAT)

Effective September 18, 2009, NACHA introduced the use of the International ACH Transaction (IAT). Its guidelines are applicable to direct deposit refunds and payments. Payments are credit and debit instructions exchanged across national borders to transfer values between an originator (sender-taxpayer) and a receiver (beneficiary – District Government). This rule applies to refunds and payments that are transmitted to or received from a financial institution outside the territorial jurisdiction of the United States (US). The territorial jurisdiction of the US includes all 50 states, the District of Columbia (DC), US territories, US military bases and US embassies in foreign countries. A foreign address is not an indicator of whether the payment or refund is an IAT.

A payment transaction is:

- An instruction of a sender to a bank to pay, or obtain payment of, or to cause another bank to pay or obtain payment of, a fixed or determinate amount of money that is to be paid to, or obtained from, a receiver; and
- Any and all settlements, accounting entries or disbursements that are necessary or appropriate to carry out the instruction.

For in-bound tax payments (in-bound to the taxpayer) made electronically through eTSC, the taxpayer must, in order to comply with new banking rules, answer the question “Will this payment go to an account outside the US?” If the answer is “yes” you will be required to pay by check or credit card. If your payment is rejected, you may be subject to the District’s dishonored check fee; in addition you may be subject to additional penalties and interest. Please notify this agency if your response changes in the future.

## Debit Blocks and ACH Company ID

Some banks require entry of the company name and ID of anyone attempting to debit a corporate account. The debit process has a two (2) day turnaround in order to process payment from the financial institution to OTR.

The information for DC OTR is as follow:

**Company Name:** DC GOVT

<b>Company ID</b>	<b>Tax Type</b>
536001131C	Individual Income, Corporate/ Unincorporated Franchise (including declarations, estimated and extensions), withholding and fiduciary
536001131A	All other tax types

## E-Check or Direct Debit Payments

The company name and ID for debit block for electronic transactions (e-check) is as follows:

**Company Name:** BANKSERV

**Company ID:** 1911925808 or 3911925808

## ACH Credit Payment

If you use ACH credit, you initiate payments by transmitting a file in a pre-defined format to your bank. This format is defined by NACHA. The correct format for an ACH credit transfer for a tax payment to DC is described in a page that follows. Failure to follow the established format will cause delay posting your payment to your account in a timely manner. For sales and use or withholding accounts, please include both your FEIN or SSN and your OTR-assigned 12 digit account number in the proper positions of the record format.

## Multiple Records in a Single Cash Concentration or Disbursement (CCD+) File

To send multiple payments in a single CCD+ file, your bank must be able to transmit a file composed of a single file header and company/batch header record, multiple entry detail and addenda records and a single company/batch control and file control record. Please make sure that your bank can transmit this type of file before you select the ACH credit payment method for multiple records file.

## ACH Credit Bulk Filing for Withholding Tax

You may use the ACH credit method to make your payment and file your monthly or quarterly return; in addition clients with zero liabilities may make ACH credit transactions for zero dollars. The credit addendum information in this document provides OTR with the detail needed to create your monthly or quarterly return. For tax types other than withholding, you must file the return separately when making



the payment via ACH credit. Some tax types can be filed on line through eTSC as described above (FR900M, FR900Q, and FR900B). Others must be filed on paper (annual returns such as the FR900A).

### ACH Credit Instructions for Ballpark Fee

The OTR has received many payments for the ballpark fee that could not be posted due to incorrect information in the TXP record. The tax period for ballpark fee is always June 1 – May 31, regardless of what your tax period ending date is for your corporate or unincorporated business tax. When making ACH credit payments for ballpark fee, please make sure that the tax period ending month and day are always 0531. For example, a payment for the 2011 Ballpark Fee, due on June 15, 2011, must always have period ending date of 110531.

### ACH Credit Format Specifications

The following pages describe the ACH credit tax payment file layout and implementation. The NACHA record formats for CCD+ entries must be placed in the following order:

1. File header record
2. Company/batch header record
3. Entry detail record
4. Addenda record
5. Company/batch control record
6. File control record

The following pages specify the field definitions. Please see the NACHA rulebook or visit [www.nacha.org](http://www.nacha.org) for more detailed information on NACHA **formats, specifications, and definitions**. It takes two (2) days to successfully process an ACH credit payment.

The bank routing and account information for making ACH credit payments is:

**Bank: Wells Fargo**

**Routing Number: 121000248**

**Account Number: 2066701862929**



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### ACH Credit File Layouts

#### File Header Record

Data Element Name	Record Type	Priority Code	Immediate Destination	Immediate Origin	Transmission Date	Transmission Time	File ID Modifier	Record Size	Blocking Factor	Format Code	Immediate Destination Name	Immediate Origin Name	Reference Code
Field Inclusion Requirement	M	R	M	M	0		M	M	M	M	M	M	0
Contents	1	Numeric	bTTTTAAAC	bTTTTAAAC	YYMMDD	H-MM	Alpha/Num	094	10	1	Alpha/Num	Alpha/Num	Alpha/Num
Length	1	2	10	10	6	4	1	3	2	1	23	23	8
Position	01	02-03	04-13	14-23	24-29	30-33	34	35-37	38-39	40	41-63	64-86	87-94

#### File Control Record

Data Element Name	Record Type Code	Batch Code	Block Count	Entry/Addenda Count	Entry Hash	Total Debit Entry Dollar Amount in File	Total Credit Entry Dollar Amount in File	Reserved
Field Inclusion Requirement	M	M	M	M	M	M	M	N/A
Contents	9	Numeric	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$	\$\$\$\$\$\$\$\$	Blank
Length	1	6	6	8	10	12	12	39
Position	01	02-07	08-13	14-21	22-31	32-43	44-55	56-94



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## ACH Credit File Layouts

### Company/Batch Header Record

Data Element Name	Record Type	SVC Class Code	Company Name	Company Discretionary Data	Company ID	Standard Entry Class Code	Company Entry Description	Company Descriptive Date	Effective Entry Date	Settlement Date (Julian)	Originator Status Code	Originating DFI ID	Batch Number
Field Inclusion Requirement	M	M	M	0	R	M	M	0	R	Inserted by Receiving ACH	M	M	R
Contents	5	Numeric	Alpha/Num	Alpha/Num	Alpha/Num	CCD	Alpha/Num	Alpha/Num <sup>1</sup>	YYMMDD	Numeric	Alpha/Num	TTTTAAAA	Numeric
Length	1	3	16	20	10	3	10	6	6	3	1	8	7
Position	01	02-04	05-20	21-40	41-50	51-53	54-63	64-69	70-75	76-78	79	80-87	88-94

### Company/Batch Control Record

Data Element Name	Record Type Code	Service Class Code	Entry/Addenda Count	Entry Hash	Total Debit Entry Dollar Amount	Total Credit Entry Dollar Amount	Company ID	Message Authentication Code	Reserved	Originating DFI ID	Batch Number
Field Inclusion Requirement	M	M	M	M	M	M	R	0	N/A	M	R
Contents	8	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$	\$\$\$\$\$\$\$\$	Alpha/Num	Alpha/Num	Blank	TTTTAAAA	Numeric
Length	1	3	6	10	12	12	10	19	6	8	7
Position	01	02-04	05-10	11-20	21-32	33-44	45-54	55-73	74-79	80-87	88-94

<sup>1</sup> Information in this field is to be determined by the originator (corporation).



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**ACH Credit File Layouts**

***Entry Detail Record***

Data Element Name	Record Type Code	Transaction Code	Receiving DFI ID	Check Digit	DFI Account Number	Amount	Individual ID Number	Individual Name	Discretionary Data	Addenda Record Indicator	Trace Number
Field Inclusion Requirement	M	M	M	M	R	M	O	M <sup>3</sup>	O	M	M
Contents	6	Numeric	TTTTAAAA	Numeric	Alpha/Num	\$\$\$\$\$\$\$	Alpha/Num <sup>2</sup>	Alpha/Num <sup>3</sup>	Alpha/Num	Numeric	Numeric
Length	1	2	8	1	17	10	15	22	2	1	15
Position	01	02-03	04-11	12	13-29	30-39	40-54	55-76	77-78	79	80-94

***Addenda Record***

Data Element Name	Record Type Code	Addenda Type Code	Payment Related Information (TXP)	Addenda Sequence Number	Entry Detail Sequence Number
Field Inclusion Requirement	M	M	0	M	M
Contents	7	05	Alpha/Num <sup>4</sup>	Numeric	Numeric
Length	1	2	80	4	7
Position	01	02-03	04-83	84-87	88-94

2 Information in this field may be determined by the originator (corporation). The 4-digit NACTP vendor code is recommended.

3 The name of the business for which payment is being made should be placed here.

4 This field carries the remittance information in the TXP format.

## Tax Payment (TXP) Record Layout for ACH Credit Payments for DC

The following format is **required** for a successful ACH credit payment transaction. This format is used for the NACHA CCD+ application by the DC OTR. See codes and definitions table on the following page for description of the “Field Names”. **Failure to follow the format may result in delays in processing your payment(s)**. Please note that asterisks are required in mandatory fields as separators between all fields.

	Field Name	Field Inclusion Requirement	Contents
	Segment Identifier	M	TXP
	Separator	M	*
TXP01	Taxpayer Identification <sup>5</sup>	M	XXXXXXXXXX
	Separator	M	*
TXP02	Tax Type Code <sup>6</sup>	M	XXXXX
	Separator	M	*
TXP03	Tax Period End Date	M	YYMMDD
	Separator	M	*
TXP04	Amount Type <sup>7</sup>	M	T
	Separator	M	*
TXP05	Amount <sup>8</sup>	M	\$\$\$\$\$\$\$cc
	Separator	M	*
TXP06	Amount Type <sup>7</sup>	O	P
	Separator	M	*
TXP07	Amount <sup>8</sup>	C	\$\$\$\$\$\$\$cc
	Separator	M	*
TXP08	Amount Type <sup>7</sup>	O	I
	Separator	M	*
TXP09	Amount <sup>8</sup>	C	\$\$\$\$\$\$\$cc
	Separator	M	*
TXP10	Account Number <sup>9</sup>	C	XXXXXXXXXXXX
	Separator	M	*
	Terminator	M	\

5 This is your 9-digit federal ID (FEIN/SSN). Do not use a hyphen to separate digits

6 See next page for tax type codes

7 Enter “T” for tax, “P” for penalty, and “I” for interest; T is mandatory, P and I are optional

8 Do not enter dollar sign or decimal point

9 Enter the 12-digit DC-assigned tax account number, assigned to sale and use (35XXXXXXXXXX) including specialized sales tax, withholding (30XXXXXXXXXX) or Department of Health Care Finance (DHCF) (45XXXXXXXXXX) including nursing provider, ICF-MR, and hospital assessment fees

\*Reference Appendix A for examples

## ACH Credit Tax Type Codes

Tax Type	Code
<b>Fiduciary Income Tax</b> (includes estimated and extensions payments) D-41P, D-41ES, FR-127F	<b>00150</b>
<b>Corporate Tax</b> (includes corp tax payment, estimated and extension payments) D-2030P, D-20ES, FR-128	<b>00250</b>
<b>Unincorporated Business (UB) Tax</b> (includes UB tax payment, estimated and extension payments) D-2030P, D-30ES, FR-128	<b>00260</b>
<b>Ballpark Fee*</b> FR-1500	<b>00280</b>
<b>Withholding Tax</b> (FR-900A, FR-900M, FR-900Q)	<b>00300</b>
<b>Withholding Annual Reconciliation</b> (FR-900B)	<b>00310</b>
<b>Sales and Use Tax</b> (FR-800A, FR-800M, FR-800Q)	<b>00350</b>
<b>Special Event Sales and Use Tax (FR-800SE)</b>	<b>00360</b>
<b>Motor Fuel Tax</b> (FR-400M)	<b>00370</b>
<b>Specialized Sales Tax*</b> (FR-800SM)	<b>00380</b>
<b>Personal Property Tax</b> (includes payment and extension) FP-31P, FP-129A	<b>00400</b>
<b>DHCF*</b> Nursing Provider (FR-1600M) Stevie Sellows ICF-MR (FR-1700Q) Hospital Assessment (FR-1800)	<b>00450</b>
<b>*ELECTRONIC FILING AND PAYMENT ONLY</b>	

## ACH Credit Definitions

**ACCOUNT NUMBER** – Field for the taxpayer’s 12-digit account number assigned by OTR. Account number is only assigned to Sales and Use, Specialized Sales Tax, Employer Withholding and DHCF accounts.

**AMOUNT** – Field used to carry dollar amount being paid. There are three amount fields – one for tax, one for penalty, and one for interest. When an amount field is used, it should always contain cents (¢). Do not enter decimal points or dollar signs.

**AMOUNT TYPE** – Field used to identify the type of amount that follows. The value will be T for tax due, P for penalty paid and I for interest paid.

**FIELD INCLUSION REQUIREMENT** – Indicates whether the field is conditional (C), mandatory (M), or optional (O) field. If the field is conditional, it means that if you are paying penalty or interest, then there must be a dollar amount in addition to the code “P” or “I”

**SEGMENT IDENTIFIER** – The name of a record segment. This occupies the first character positions of the segment. The segment identified is TXP, for tax payment.

**SEPARATOR** – Used to separate two fields. The asterisk (\*) is used as the separator. **The asterisk is a mandatory field.**

**TAXPAYER IDENTIFICATION** – Federal Employer Identification Number (FEIN) or Social Security Number (SSN) issued by the Internal Revenue Service (IRS) or the Social Security Administration (SSA). Do not use a hyphen.

**TAX PERIOD END DATE** – End of the tax period for the tax payment report. The correct format is “YYMMDD”. Example: 110101 representing January 01, 2011

**TAX TYPE CODE** – Standardized code used to identify the type of tax that is being paid as listed in the table of tax types.

## Examples of the TXP Record Layout for ACH Credit Payments for DC

### Tax payment with account number (sales and use other than specialized sales tax, withholding, DHCF)

TXP\*11111111\*00300\*110131\*T\*001200000\*\*\*\*\*30000088399\*\

### Tax payment without account number (all other tax types)

TXP\*11111111\*00250\*110131\*T\*001200000\*\*\*\*\*\

Explanation:

**TXP** is always the first identifier; no other letters or numbers should be present for this record as the first identifier

**Asterisk** is required as a separator between **all** fields

**11111111** represent your FEIN/SSN without hyphens (FEIN issued by the Internal Revenue Service and SSN issued by the Social Security Administration) and are 9 digits in length

**Asterisk - mandatory**

**00350** represents the tax type code, in this instance is Sales and Use, **do not use** F800 or Sales and Use

**Asterisk - mandatory**

**110331** represents the tax period ending date

**Asterisk - mandatory**

T represents Tax Payment

**Asterisk - mandatory**

**001200000** the first 8 characters represent dollars and last two characters represent cents

**Asterisk - mandatory**

P represents Penalty; if not present, place an asterisk in this field

**Asterisk - mandatory**

\$\$\$\$\$\$cc the first 8 characters represent dollars and the last two characters represent cents (if no penalty, use \* in this field)

**Asterisk - mandatory**



I represent Interest

**Asterisk - mandatory**

\$\$\$\$\$\$cc the first 8 characters represent dollars and the last two characters represent cents (if no interest, use \* in this field)

**Asterisk - mandatory**

**350000000000** represent the 12-digit account number assigned by OTR present for this tax type (this example is a sales and use account – begin with 350, if no OTR account number assigned, use \* in this field)

**Asterisk - mandatory**

\ represents termination of the record (must be included)