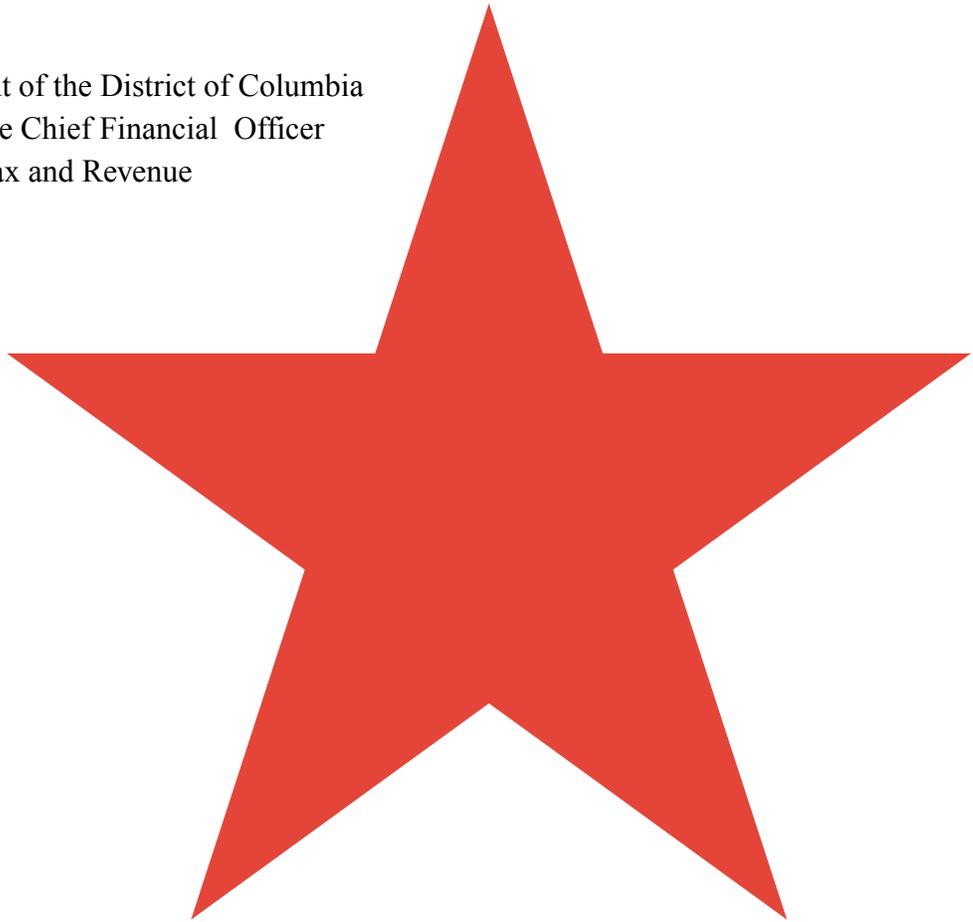




Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue



2017

Electronic Funds Transfer (EFT) Payment Guide

Bank Information for Payments

TXP and Addenda Record Layouts

Tax Type Codes and Definitions

TABLE OF CONTENTS

| | |
|-----------------------------------------------------------------------------|-----------|
| Version Control | 3 |
| <i>What's New</i> | 4 |
| <i>General Information</i> | 4 |
| <i>Payment Reporting</i> | 4 |
| <i>International ACH Transaction (IAT)</i> | 5 |
| <i>Mandatory Electronic Payments</i> | 5 |
| Debit Blocks and ACH Company ID | 5 |
| <i>MyTax.DC.gov</i> | 6 |
| Payment Options (MyTax.DC.gov) | 6 |
| ACH Debit Payments (MyTax.DC.gov) | 6 |
| Credit/Debit Card Payments (Kubra/Citibank) | 7 |
| <i>Electronic Taxpayer Service Center (eTSC)</i> | 7 |
| Payment Options (eTSC) | 8 |
| ACH Debit Payments (eTSC) | 8 |
| E-Check Payments (eTSC/OPAY) | 9 |
| Credit/Debit Card Payments (eTSC/OPAY) | 9 |
| <i>ACH Credit Payments</i> | 9 |
| Multiple Records in a Single Cash Concentration or Disbursement (CCD+) File | 9 |
| ACH Credit Bulk Filing for Withholding Tax | 9 |
| ACH Credit Instructions for Ballpark Fee | 9 |
| ACH Credit Filing for Wage Garnishment (State Tax Levy) | 9 |
| ACH Credit Format Specifications (TXP and TPP) | 10 |
| <i>Tax Payment (TXP) Record Layout for ACH Credit Payments for DC</i> | 12 |
| <i>ACH Credit Tax Type Codes</i> | 13 |
| ACH Credit Definitions | 13 |
| Examples of the TXP Record Layout for ACH Credit Payments for DC | 15 |

Tax payment with account number (sales and use, withholding, DHCF) _____ 15

Tax payment without account number (all other tax types) _____ 15

Third-Party Tax Payment (TPP) Record Layout for Wage Garnishments only ____ 17

Version Control

| Version Number/Date | Comments |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.0/10-25-2016 | Initial Release for 2016/2017 Includes new debit block numbers for MyTax.DC.gov payments |
| 1.1/12-1-2016 | Changed ACH credit tax type code for non-payroll withholding tax type; indicated obsolete forms as of 12/31/16 and new business extension and payment form numbers |
| 1.2/01-04-2017 | Updated account number for non-payroll withholding (page 12) |
| | |
| | |



What's New

Beginning in November 2016, the District of Columbia (DC) Office of Tax and Revenue (OTR) launched a new web portal, MyTax.DC.gov making it simpler, faster and safer to view and pay individual income and business taxes. For some tax types, you can use the portal to file your returns.

Please review this guide in its entirety. Some functions and/or debit blocks are changing due to the new web portal; however, for those taxes that were not converted to the Modernized Integrated Tax System (MITS), functions/debit blocks remain the same for Official Payments (OPAY) using the electronic Taxpayer Service Center (eTSC). There are new debit block numbers for our new credit/debit card vendor, Kubra EZ-Pay (Citibank) for MyTax.DC.gov.

General Information

Electronic Funds Transfer (EFT) is the transfer of funds from your bank account to the DC 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;
- (2) Electronic check (e-check);
- (3) ACH Credit; and
- (4) Credit/Debit Card.

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. Contact your financial institution to determine their cut-off time.

International ACH Transaction (IAT)

NACHA prepared guidelines that 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 is 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 money order (US dollars) or credit card. If your payment is rejected you may be subject to additional penalties and interest.

Mandatory Electronic Payments

Business taxpayers must pay their taxes electronically for any period that the tax due exceeds \$5,000. 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 Facility, Stevie Sellows Intermediate Care Facility Intellectually Disabled Citizens (ICF-IID), Medicaid Inpatient/Outpatient Supplemental Payments, Hospital Provider Fee and Hospital Assessment payments.

NOTE: Taxpayers making non-liability payments for tax types that are not available for online filing through the eTSC or MyTax.DC.gov can use ACH Credit as their electronic payment method. The eTSC nor MyTax.DC.gov support filing of these returns, but does support payments. We do not at this time offer the ability to file an Individual Income (D40/D40EZ), Corporate Franchise Tax (D-20), Unincorporated Business Franchise Tax (D-30), Partnership Return (D-65), and Fiduciary Income (D-41) returns through eTSC or MyTax.DC.gov.

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 at least a 3-5 day turnaround in order to process payment from the financial institution to OTR.

MyTax.DC.gov

Taxpayers can pay:

- Estimated payments
- Extension payments
- Bill payments
- Return payments
- Payment plans
- Account payments

A taxpayer does not need to be logged on to make payments using MyTax.DC.gov. The taxpayer will be allowed the option to use Quick Payments (e-Check) or Credit/Debit Card.

Payment Options (MyTax.DC.gov)

- **Credit/Debit card payments.** The taxpayer does not have to be logged on to use this feature. There is a fee for credit/debit card usage that is paid directly to the third party provider by the taxpayer. Duplicate or incorrect payments before 5:30 PM EST can be cancelled by the taxpayer. Kubra (Citibank) allows a limit of \$100,000 including the processing fee of 2.5%. If the payment and processing fee exceed \$100,000, the payment must be split.
- **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.
- **ACH Debit.** ACH debit/credit is used for taxpayers who have signed up for MyTax.DC.gov. There is no fee. Bank account information is stored within their online account. MyTax.DC.gov can store multiple bank accounts across multiple tax types. Taxpayers give the right to debit the money from their bank account. Ensure you allow 1-3 business days if entering change of banking information.

ACH Debit Payments (MyTax.DC.gov)

The information for MyTax.DC.gov ACH Debit to DC OTR is as follows:

Company Name: DC GOVT

| Company ID | Tax Type |
|------------|-------------------------------------------------------|
| 7536001131 | Individual and fiduciary |
| 753600113A | Corporation, unincorporated and withholding |
| 753600113B | Estate tax |
| 753600113C | Mixed Deposits, payment plans with multiple tax types |

Credit/Debit Card Payments (Kubra/Citibank)

The company name and ID for debit block for credit/debit card is as follows effective November 1, 2016:

Company Name: ChasePaymenttech

Company ID: 1020401225

Electronic Taxpayer Service Center (eTSC)

ACH Debit, e-check and credit card require the business taxpayer to be registered as eTSC participant for the following tax types:

- Sales and Use
- Motor Fuel
- Department of Health Care Finance (DHCF) assessments/fees
- Ballpark Fee
- Personal Property Tax

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. You must print and email the eTSC registration (http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/page_content/attachments/eTSC_User_Maintenance%20_10202016.pdf) to ETSCAccount@dc.gov or fax to (202) 442-6388.

User IDs and passwords are sent by regular mail to the business address on file once the application is processed. Please allow 7-10 business days for receipt of a user ID and password by regular mail. If you do not receive the user ID or password for eTSC within 7 business days, contact the Customer Service Administration at 202-727-4TAX or email taxhelp@dc.gov. The user ID is not the FEIN/EIN or company name, or is it anything you generate on your own. It is a system generated number that begins with 100. The OTR does not store or have the ability to retrieve or provide passwords. Once taxpayers has a user ID, they can visit the website at www.taxpayerservicecenter.com, select 'Business Tax' tab, select 'Logon for Existing Users', select 'I forgot my password', enter the user ID and the EIN/SSN without dashes or spaces, and a password will be emailed to the address on file with OTR. For third-party such as accountants, payroll companies, attorneys, etc. a power of attorney must accompany the eTSC registration application. User IDs are issued to individuals, not entities.

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.

Payment Options (eTSC)

DC utilizes various payment options available to taxpayers. Please allow 3-5 business days for your payment to post to our system.

- **Credit/Debit card payments.** The business 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 credit/debit card payments. There is a fee for credit/debit card usage that is paid directly to the third party provider by the taxpayer.
- **ACH Debit.** ACH debit/credit 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. There will be a fee that is paid directly to the District's third party service provider.
- **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 the third party provider as the payment processing vendor.
- **ACH Credit.** ACH credit is for business or fiduciary 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. You do not need to be registered with eTSC to use this feature. ACH credit is between the entity and the entity's financial institution.

ACH Debit Payments (eTSC)

The information for eTSC ACH Debit to DC OTR is as follows:

Company Name: DC GOVT

| Company ID | Tax Type |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 536001131A | All other tax types (other than individual income, corporate/unincorporated franchise (including declarations, and extensions), withholding and fiduciary |

E-Check Payments (eTSC/OPAY)

The company name and ID for debit block for e-check is as follows effective August 17, 2015:

Company Name: Fundtech

Company ID: 1911925808 and 2911925808

Credit/Debit Card Payments (eTSC/OPAY)

The company name and ID for debit block for credit/debit card is as follows effective August 17, 2015:

Company Name: Vantiv

Company ID: 1310676868 and 1310281170

ACH Credit Payments

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 the pages that follow. Failure to follow the established format will cause delay posting the payment to your account in a timely manner. For sales and use, withholding accounts or DHCF accounts, please include both your FEIN/SSN **and** your OTR-assigned 12 digit account number in the proper positions of the record format. Otherwise, posting the payment to your account will be delayed.

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 for your annual, monthly or quarterly withholding tax payments; 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 details needed to create your annual, monthly or quarterly payments. You must file the return separately when making the payment via ACH credit.

ACH Credit Instructions for Ballpark Fee

When composing the TXP record for Ballpark Fee ACH Credit payments, use May 31 of the current year for the tax period ending date. Example, for 2015, the tax period end date is 150531.

ACH Credit Filing for Wage Garnishment (State Tax Levy)

Employers will now be able to submit wage garnishment (state tax levy) in response to tax agency orders to garnish employee wages for tax liability.

The convention referred to as the Third-Party Tax Payments (TPP) Data Segment under ASC X12 syntax and is composed of the following fields or data elements:

- Segment Identifier
- Tax Payment Type Code
- Reference ID
- Date
- Amount
- Reference ID
- Name
- Reference ID

Each of these fields is referred to as a data element, which is the smallest named item in a record.

State Implementation Using All Data Elements for a Garnishment Payment

TPP*00100*123456789*20141130*100000*112233445*SMITH*L0000101644

- Tax Payment Type Code 00100 OR 100 (Garnishment Payment Tax Type Assigned by State)
- Third Party Payer Identification Number 123456789 (Employer FEIN)
- (Payroll Date) Date 20161130 = November 30, 2016
- Payment Amount \$1000.00
- Taxpayer Identification Number 112233445 (9 digit SSN)
- Taxpayer Name SMITH (LAST NAME OF TAXPAYER)
- Notice/Letter ID L0000101644 (will be found on the notice/letter to the employer and taxpayer – upper right hand corner)

ACH Credit Format Specifications (TXP and TPP)

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 for more detailed information on NACHA **formats, specifications, and definitions**. It takes up to 3-5 days to successfully process an ACH credit payment.

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

Bank: Wells Fargo

Routing Number: 121000248

Account Number: 2066701862929



**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**

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 |



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE

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 ¹ | 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 |

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



**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**

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 ³ | O | M | M |
| Contents | 6 | Numeric | TTTTAAAA | Numeric | Alpha/Num | \$\$\$\$\$\$\$ | Alpha/Num ² | Alpha/Num ³ | 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 ⁴ | 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 | Length |
|-------|--------------------------------------|-----------------------------|----------------|--------|
| | Segment Identifier | M | TXP | 3 |
| | Separator | M | * | 1 |
| TXP01 | Taxpayer Identification ¹ | M | XXXXXXXXXX | 9 |
| | Separator | M | * | 1 |
| TXP02 | Tax Type Code ² | M | XXXXX | 5 |
| | Separator | M | * | 1 |
| TXP03 | Tax Period End Date ³ | M | YYMMDD | 6 |
| | Separator | M | * | 1 |
| TXP04 | Amount Type ⁴ | M | T | 1 |
| | Separator | M | * | 1 |
| TXP05 | Amount ⁵ | M | \$\$\$\$\$\$cc | 10 |
| | Separator | M | * | 1 |
| TXP06 | Amount Type | O | P | 1 |
| | Separator | M | * | 1 |
| TXP07 | Amount | C | \$\$\$\$\$\$cc | 10 |
| | Separator | M | * | 1 |
| TXP08 | Amount Type | O | I | 1 |
| | Separator | M | * | 1 |
| TXP09 | Amount | C | \$\$\$\$\$\$cc | 10 |
| | Separator | M | * | 1 |
| TXP10 | Account Number ⁶ | C | XXXXXXXXXXXX | 12 |
| | Separator | M | * | 1 |
| | Terminator | M | \ | 1 |

- 1 This is your 9-digit federal ID (FEIN/SSN). Do not use a hyphen to separate digits
- 2 See next page for tax type codes
- 3 For all taxes other Ballpark Fee use the tax period end date. For Ballpark Fee, use May 31 of the current year for the tax period end date, example for 2017, the tax period end date is 170531
- 4 Enter “T” for tax (TPX04), “P” for penalty (TXP06), and “I” for interest (TXP08); T is mandatory,
- 5 Do not enter dollar sign or decimal point (TXP05, TXP07, and TXP09)
- 9 Enter the 12-digit DC-assigned tax account number, assigned to sale and use (350XXXXXXXX), special event sales tax (360XXXXXXXX), specialized sales tax (380XXXXXXXX), withholding wage and non-payroll (300XXXXXXXX), or Department of Health Care Finance (DHCF) (45XXXXXXXX) includes

nursing facility, ICF-IID, and hospital revenue assessment fees, DHCF inpatient (454XXXXXXXX) and outpatient (455XXXXXXXX)

ACH Credit Tax Type Codes

| Tax Type | Code |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Wage Garnishment (Individual Income only) | 00100 |
| Fiduciary Income Tax (D-41 includes estimated and extensions payments) D-41P, D-41ES, FR-127F | 00150 |
| Corporate Tax (D-20 includes corp tax payment, estimated and extension payments) D-20ES, D-2030P, FR-128 Beginning 1/1/2017: D20P, FR120 | 00250 |
| Unincorporated Business (UB) Tax (D-30 includes UB tax payment, estimated and extension payments) D-30ES, D-2030P, FR-128 Beginning 1/1/2017: D30P, FR130 | 00260 |
| Ballpark Fee** FR-1500 | 00280 |
| Withholding Wage (FR-900A, FR-900Q, FR900M, FR900B) (FR900M and FR900B are obsolete after 12/31/16) | 00300 |
| Withholding Non-payroll (FR-900NP) | 00305 |
| Sales and Use Tax (FR-800A, FR-800M, FR-800Q, FR800V) | 00350 |
| Special Event Sales and Use Tax (FR-800SE) | 00360 |
| Specialized Sales Tax** (FR-800SM) includes medical marijuana | 00380 |
| Motor Fuel Tax (FR-400M) | 00370 |
| Personal Property Tax (FP-31 includes payment and extension), FP31P, FP-129A | 00400 |
| DHCF** Nursing Facility (FR-1600M) Stevie Sellows ICF-IID (FR-1700Q) Hospital Revenue Assessment (FR-1800) Hospital Provider Fee (FR-1900Q) | 00450 |
| DHCF** Medicaid Hospital Inpatient Fee (FR2000Q) | 00454 |
| DHCF** Medicaid Hospital Outpatient Assessment (FR2100Q) | 00455 |

****ELECTRONIC FILING AND PAYMENT ONLY**

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 “YMMDD”. Example: 150131 representing January 31, 2015

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, withholding, DHCF)

TXP*11111111*00300*170131*T*001200000*****30000087945*\

Tax payment without account number (all other tax types)

TXP*11111111*00250*170131*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

170331 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)

Third-Party Tax Payment (TPP) Record Layout for Wage Garnishments only

The following format is **required** for a successful ACH TPP payment transaction. This format is used for the NACHA CCD+ application by the DC OTR. **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 | Length |
|-------|--------------------------------------|-----------------------------|--------------------|--------|
| | Segment Identifier | M | TPP | 3 |
| | Separator | M | * | 1 |
| TPP01 | Tax Payment Type Code ¹ | M | XXXXXX | 5 |
| | Separator | M | * | 1 |
| TPP02 | Reference ID ² | M | XXXXXXXXXX | 9 |
| | Separator | M | * | 1 |
| TPP03 | End Date ³ | M | YYYYMMDD | 8 |
| | Separator | M | * | 1 |
| TPP04 | Amount ⁴ | M | \$\$\$\$\$\$cc | 10 |
| | Separator | M | * | 1 |
| TPP05 | Taxpayer SSN ⁵ | M | XXXXXXXXXX | 9 |
| | Separator | M | * | 1 |
| TPP06 | Taxpayer Full Last Name ⁶ | M | XXXXXXXXXXXXXX | 13 |
| | Separator | M | * | 1 |
| TPP07 | Reference ID ⁷ | O | XXXXXXXXXXXXXXXXXX | 15 |
| | Terminator | M | \ | 1 |

- 1 Enter '00100' in this field
- 2 This is third party payer 9-digit federal ID (FEIN). Do not use a hyphen to separate digits
- 3 Payroll End date format is YYYYMMDD, if date unknown, enter 99991231
- 4 Do not enter dollar sign or decimal point
- 5 Taxpayer complete SSN (9 digits)
- 6 Enter the full last name of the taxpayer. Truncate last name to 13 characters.
- 7 DC Notice/Letter ID example: L0000101644