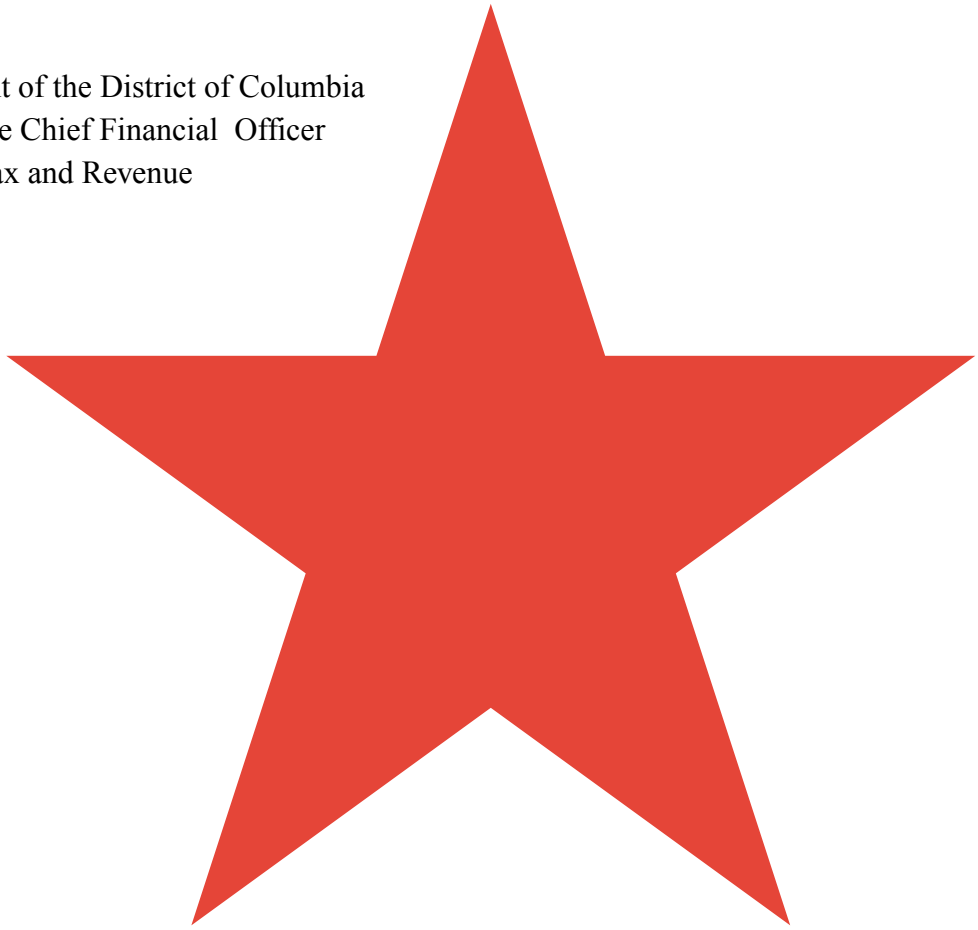




Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue



# **2024**

## **Electronic Funds Transfer (EFT) Payment Guide**

Bank Information for Payments

TXP and Addenda Record Layouts

Tax Type Codes and Definitions

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## Version Control

Version Number/Date	Comments
<b>1.0 - 05/22/2024</b>  <b>2.0 - 06/05/2024</b>	<b>Initial Release for 2024</b>  <b>Updated language: Tax Payment TXP Record Layout for ACH Credit Payments for DC. (page 10). When an amount field is used, it should always contain cents(cc). Do not omit the last two digits for cents(cc).</b>  <b>Do not enter dollar sign (\$) or or decimal point (.) to format layout. The first 8 characters represent dollars and the last 2 characters represent cents.</b>

## General Information

Please review this guide in its entirety. Some functions, debit blocks, and/or company IDs have changed due to the transition to the DC web portal.

Electronic Funds Transfer (EFT) is the transfer of funds from your bank account to the DC Office of Tax and Revenue's (OTR) 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 three methods of EFT payments:

- (1) ACH Debit;
- (2) Credit/Debit Card; and
- (3) ACH Credit.

## 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 of Columbia 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 has prepared guidelines that are applicable to direct deposit refunds and payments with credit and debit instructions exchanged across national borders to transfer values between an originator (DC) and a receiver (taxpayer). This rule applies to refunds (in-bound to the taxpayer) and payments (out-bound from the taxpayer) that involve a financial agency 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 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.

A financial agency is:

- Holding an account that is credited or debited as part of the payment transaction;
- Receiving or making a payment directly to a party in the transaction; or
- Serving as an intermediary in the settlement of any part of the payment transaction.

The District of Columbia does not accept direct deposit refund requests and payment transactions that are considered International ACH Transactions (IATs). You must comply with banking rules when answering the question “Will this payment go to an account outside the US?” or “Will this payment come from an account outside of the US?” You must select “Yes” if your transaction will be an IAT. If you incorrectly answered "No" your transaction may be rejected by our bank and you may be subject to additional penalties, interest and fees.

A foreign address is not an indicator of whether the payment or refund is an IAT. It focuses on where the financial agency that handles the movement of funds is located and not where any other party to the transaction (e.g., the Originator or Receiver) is located. Transactions to beneficiaries at the following Receiving Depository Financial Institutions (RDFIs) in the U.S. may be routed by the financial institution outside of the U.S. RDFIs are the banks or other financial institutions where taxpayers have accounts.

#### Bangkok Bank

Transactions to beneficiaries at Bangkok Bank

- Routing Transit Number 026008691
- All account numbers

#### Citibank

Transactions to beneficiaries at Citibank branches in the U.S. may be routed by Citibank outside of the U.S. This applies to transactions that meet all three of the following conditions:

- Routing Transit Number 031100209
- Account numbers are 17 digits long
- Account numbers beginning with 7002, 7003, 7024, 7027, 7040, 7041, 7042, 7043, 7044, 7138, 7238, 7338, and 7772

#### Deutsche Bank

Transactions to beneficiaries at Deutsche Bank. This applies to transactions that meet both of the following conditions:

- Routing Transit Number 021001033
- Account numbers are longer than eight digits

#### Royal Bank of Canada

Transactions to beneficiaries at Royal Bank of Canada branches in the U.S. may be routed by RBC outside of the U.S. This applies to transactions that meet both of the following conditions:

- Routing/transit number 026004093
- Account number does NOT begin with 01269

#### Wells Fargo

Transactions to beneficiaries at Wells Fargo in the U.S. are routed outside of the U.S. This applies to transactions that meet all three of the following conditions:

- Routing Transit Number 121000248
- Account numbers are 17 digits long
- Account numbers beginning with 1775, 2606, 4148, 4248, 7184, 7284

## 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.

**NOTE: Taxpayers making non-liability payments for tax types that are not available for online filing through [MyTax.DC.gov](https://mytax.dc.gov) can use ACH Credit as their electronic payment method. [MyTax.DC.gov](https://mytax.dc.gov) does not support filing of these returns but does support payments. We do not currently offer the ability to file Corporate Franchise Tax (D-20), Partnership (D-65), or Fiduciary Income (D-41) returns through [MyTax.DC.gov](https://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 to process payment from the financial institution to OTR.

## MyTax.DC.gov

On [MyTax.DC.gov](https://mytax.dc.gov) taxpayers can pay:

- Estimated payments
- Extension payments
- Bill payments
- Return payments
- Payment plans
- Account payments
- Real Property Taxes

A taxpayer **does** need to be logged in to make payments using [MyTax.DC.gov](https://mytax.dc.gov) (with the exception of Real Property Tax payments, which can be made without logging in). The taxpayer will be allowed the option to use ACH Debit or a Credit/Debit Card.

## Payment Options

- **ACH Debit.** ACH debit is used for taxpayers who have signed up to access [MyTax.DC.gov](https://mytax.dc.gov). There is no fee. Bank account information is stored within the online account. [MyTax.DC.gov](https://mytax.dc.gov) can store multiple bank accounts across multiple tax types. Taxpayers give OTR the right to debit the money from their bank account. Ensure you allow 1-3 business days for processing if entering change of banking information. There is a limit of \$99,999,999.99 per transaction or up to 1.4 times of what you owe, whichever is smaller.
- **Credit/Debit card payments.** There is a fee for credit/debit card usage that the taxpayer pays directly to the third-party provider. Duplicate or incorrect payments before 5:30 PM EST can be cancelled by the taxpayer. Kubra (Citibank) limits transactions to \$100,000, including the processing fee of 2.5%. If the payment and processing fee exceed \$100,000, the payment must be split.

## ACH Debit Payments

The information for [MyTax.DC.gov](http://MyTax.DC.gov) ACH Debit to DC OTR is as follows:

**Company Name:** DC GOVT

Company ID	Tax Type
7536001131	<ul style="list-style-type: none"> <li>• Individual</li> <li>• Fiduciary</li> </ul>
753600113A	<ul style="list-style-type: none"> <li>• Corporation Franchise</li> <li>• Unincorporated Business Franchise</li> <li>• Withholding wage and Non-wage</li> </ul>
753600113C	Mixed Deposits, payment plans with multiple tax types
753600113D	<ul style="list-style-type: none"> <li>• Alcoholic Beverage</li> <li>• Ballpark Fee</li> <li>• Cigarettes</li> <li>• DHCF</li> <li>• Gross Receipts</li> <li>• Motor Vehicle Fuel</li> <li>• Other Tobacco</li> <li>• Personal Property</li> <li>• Estate Tax</li> <li>• Sports Wagering Tax</li> <li>• Game of Skill Machines Tax</li> <li>• Registration Penalty</li> </ul>
753600113E	Sales and Use Taxes
7360011311	Real Property Taxes <ul style="list-style-type: none"> <li>• Real Property Tax</li> <li>• Property Fee &amp; Rebates</li> <li>• Possessory Interest</li> <li>• Property Key Payer</li> <li>• Public Space Rental</li> <li>• PACE Fee</li> <li>• SEWS Fee</li> <li>• Southwest Waterfront Special Assessment District</li> <li>• Real Property Tax Deferral</li> </ul>

## Credit/Debit Card Payments (Kubra/Citibank)

The company name and ID for debit block for credit/debit card are as follows:

Company Name: ChasePaymenttech

Company ID: 1020401225

Company Name: Amex

○ Merchant Acct. Name: OTR/MRPTS

○ Merchant Number: 4084383199

## 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 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 2024, the tax period end date is 240531.

### 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 is 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\*20201130\*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 20201130 = November 30, 2020
- 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](http://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 for all tax types including wage garnishments, except real property taxes is as follows:

**Bank: Wells Fargo**

**Routing Number: 121000248**

**Account Number: 2021000000000001**

Real Property bank routing and account information for making ACH credit payments is as follows:

**Bank: Wells Fargo**

**Routing Number: 121000248**

**Account Number: 2003000000000001**



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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	bTTTTAAAAC	bTTTTAAAAC	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  
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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).



**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 <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. OTR uses this format for the NACHA CCD+ application. See codes and definitions table on the following page for description of the “Field Names.” **Failure to follow the format will 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 <sup>1</sup>	M	XXXXXXXXXX	9
	Separator	M	*	1
TXP02	Tax Type Code <sup>2</sup>	M	XXXXX	5
	Separator	M	*	1
TXP03	Tax Period End Date <sup>3</sup>	M	YYMMDD	6
	Separator	M	*	1
TXP04	Amount Type <sup>4</sup>	M	T	1
	Separator	M	*	1
TXP05	Amount <sup>5</sup>	M	\$\$\$\$\$\$cc	10
	Separator	M	*	1
TXP06	Amount Type	O	P	1
	Separator	M	*	1
TXP07	Amount <sup>5</sup>	C	\$\$\$\$\$\$cc	10
	Separator	M	*	1
TXP08	Amount Type	O	I	1
	Separator	M	*	1
TXP09	Amount <sup>5</sup>	C	\$\$\$\$\$\$cc	10
	Separator	M	*	1
TXP10	Account Number <sup>6</sup>	C	XXXXXXXXXXXX	12
	Separator	M	*	1
	Terminator	M	\	1

<sup>1</sup> This is your 9-digit federal employer identification number (FEIN/SSN). Do not use a hyphen to separate digits.

<sup>2</sup> See Page 12 for tax type codes.

<sup>3</sup> For all taxes other than 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 2024, the tax period end date is 240531.

<sup>4</sup> Enter “T” for tax, “P” for penalty, and “I” for interest; T is mandatory.

<sup>5</sup> Do not enter a dollar sign (\$) or a decimal point (.) to format layout. **Note: Please see ACH Credit File Layouts pages and follow format correctly. Failure to follow the established format will delay posting to the account in a timely manner. See examples of TXP Record Layout for ACH Credit Payments for DC. When an amount field is used, it should always contain cents (cc). Do not omit the last two digits for Cents (cc). The first 8 characters represent dollars and the last 2 characters represent cents.**

continued next page

Enter the 12-digit, DC-assigned tax account number:

**Sales and Use Account Numbers**

- a. Sale and Use (350XXXXXXXXX)
- b. Special Event Sales Tax (360XXXXXXXXX)
- c. Specialized Sales Tax (380XXXXXXXXX)
- d. Street Vendor and Mobile Food Services (353XXXXXXXXX)

**Withholding Account Numbers**

- a. Withholding Wage (300XXXXXXXXX)
- b. Withholding Non-payroll (305XXXXXXXXX)

**Personal Property Tax Account Number**

- a. Personal Property Tax (400XXXXXXXXX)

**Department of Health Care Finance (DHCF) Account Numbers**

- a. Nursing facility (450XXXXXXXXX)
- b. ICF-IID – Stevie Sellows (451XXXXXXXXX)
- c. Medicaid Inpatient (454XXXXXXXXX)
- d. Medicaid Outpatient (455XXXXXXXXX)

**Real Property Tax Account Numbers**

- a. Real Property Tax (700XXXXXXXXX)
- b. Property Fee & Rebates (740XXXXXXXXX)
- c. Possessory Interest (715XXXXXXXXX)
- d. Property Key Payer (710XXXXXXXXX)
- e. Public Space Rental (720XXXXXXXXX)
- f. PACE Fee (705XXXXXXXXX)
- g. SEWS Fee (745XXXXXXXXX)
- h. Southwest Waterfront Special Assessment District (750XXXXXXXXX)
- i. Real Property Tax Deferral (755XXXXXXXXX)

## ACH Credit Tax Type Codes

Tax Type	Code
<b>Wage Garnishment (Individual Income only)</b>	<b>00100</b>
<b>Fiduciary Income Tax</b> (D-41 includes estimated and extension payments) D-41P, D-41ES, FR-127F	<b>00150</b>
<b>Corporate Tax</b> (D-20 includes CORP tax payment, estimated and extension payments) D-20ES, D-20P, FR-120, FR-128	<b>00250</b>
<b>Unincorporated Business (UB) Tax</b> (D-30 includes UB tax payment, estimated and extension payments) D-30ES, FR-130, D-30P, FR-128	<b>00260</b>
<b>Ballpark Fee</b> FR-1500 **	<b>00280</b>
<b>Withholding Tax</b> (FR-900A, FR-900Q) **	<b>00300</b>
<b>Withholding Non-payroll</b> (FR-900NP) **	<b>00305</b>
<b>Sales and Use Tax</b> (FR-800A, FR-800M, FR-800Q) **	<b>00350</b>
<b>Street Vendor and Mobile Food Services Minimum Sales Tax</b> (FR-800V) **	<b>00353</b>
<b>Special Event Sales and Use Tax</b> (FR-800SE) **	<b>00360</b>
<b>Specialized Sales Tax</b> (FR-800SM) includes medical marijuana **	<b>00380</b>
<b>Motor Fuel Tax</b> (FR-400M) **	<b>00370</b>
<b>Personal Property Tax</b> (FP-31) **	<b>00400</b>
<b>DHCF Nursing Facility</b> (FR-1600M) ***	<b>00450</b>
<b>DHCF ICF-IID Stevie Sellows</b> (FR1700Q) ***	<b>00451</b>
<b>DHCF Medicaid Hospital Inpatient Fee</b> (FR2000Q) ***	<b>00454</b>
<b>DHCF Medicaid Hospital Outpatient Assessment</b> (FR2100Q) ***	<b>00455</b>
<b>Real Property Tax</b> **	<b>00700</b>
<b>Property Fee &amp; Rebates</b> **	<b>00740</b>
<b>Possessory Interest</b> **	<b>00715</b>
<b>Property Key Payer</b> **	<b>00710</b>
<b>Public Space Rental</b> **	<b>00720</b>
<b>PACE Fee</b> **	<b>00705</b>
<b>SEWS Fee</b> **	<b>00745</b>
<b>Southwest Waterfront Special Assessment District</b> **	<b>00750</b>
<b>Real Property Tax Deferral</b> **	<b>00755</b>

**\*\*ELECTRONIC FILING AND PAYMENT ONLY**

**\*\*\* ELECTRONIC 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 Taxes, Specialized Sales Tax, Employer Withholding (wage and non-payroll), DHCF accounts and Real Property Taxes.

**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), Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) issued by the Internal Revenue Service (IRS) or Social Security Administration (SSA). Do not use hyphens.

**TAX PERIOD END DATE** – End of the tax period for the tax payment report. The correct format is “YYMMDD”. Example: 240131 representing January 31, 2024

**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\*240131\*T\*001200000\*\*\*\*\*300000087945\*\

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

TXP\*11111111\*00250\*240131\*T\*001200000\*\*\*\*\*\

### Tax payment with account number (Real Property)

TXP\*11111111\*00700\*240131\*T\*001200000\*\*\*\*\*700000062663\*\

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

**111111111** represents your TIN without hyphens (FEIN issued by the Internal Revenue Service, SSN issued by the Social Security Administration or ITIN issued by the Internal Revenue Service) and is 9 digits in length

**Asterisk - mandatory**

**00350** represents the tax type code, which in this instance is Sales and Use; **do not use** "FR800 or Sales and Use"

**Asterisk - mandatory**

**240131** represents the tax period ending date

**Asterisk - mandatory**

**T** represents Tax Payment

**Asterisk - mandatory**

**001200000** the first 8 characters represent dollars and last 2 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 2 characters represent cents (if no penalty, use \* in this field)

**Asterisk - mandatory**

I represents Interest

**Asterisk - mandatory**

\$\$\$\$\$\$cc the first 8 characters represent dollars and the last 2 characters represent cents (if no interest, use \* in this field)

**Asterisk - mandatory**

35000000000 represents the 12-digit account number assigned by OTR 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. OTR uses this format for the NACHA CCD+ application. **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 <sup>1</sup>	M	XXXXX	5
	Separator	M	*	1
TPP02	Reference ID <sup>2</sup>	M	XXXXXXXXXX	9
	Separator	M	*	1
TPP03	End Date <sup>3</sup>	M	YYYYMMDD	8
	Separator	M	*	1
TPP04	Amount <sup>4</sup>	M	\$\$\$\$\$\$cc	10
	Separator	M	*	1
TPP05	Taxpayer SSN <sup>5</sup>	M	XXXXXXXXXX	9
	Separator	M	*	1
TPP06	Taxpayer Full Last Name <sup>6</sup>	M	XXXXXXXXXXXXXX	13
	Separator	M	*	1
TPP07	Reference ID <sup>7</sup>	O	XXXXXXXXXXXXXXXXXX	15
	Terminator	M	\	1

<sup>1</sup> Enter '00100' in this field

<sup>2</sup> This is the third party payer's 9-digit federal employer identification number (FEIN). Do not use a hyphen to separate digits.

<sup>3</sup> Payroll End date format is YYYYMMDD, if date unknown, enter 99991231

<sup>4</sup> Do not enter dollar sign or decimal point

<sup>5</sup> Taxpayer's complete taxpayer identification number (SSN or ITIN - 9 digits)

<sup>6</sup> Enter the full last name of the taxpayer. Truncate last name to 13 characters, if needed.

<sup>7</sup> DC Notice/Letter ID example: L0000101644