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

2015
Electronic Funds Transfer (EFT) Payment Guide

Bank Information for Payments

TXP and TPP Addenda Record Layouts Tax Type Codes and Definitions

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Version Control

Version Number/Date	Comments
1.0/01162015	Initial Release for 2015 Includes Third-Party Payments (TPP) for wage garnishment
1.1/01312015	Includes debit block information for credit/debit card payments
1.2/06012015	Added bank account information for wage garnishments
1.3/07302015	Updated e-check and credit/debit card company names and removed specific wage garnishment bank account information
1.4/08072015	Restructuring and edit changes

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;

(2) Electronic check (e-check);

(3) ACH Credit; and

(4) Credit Card.

ACH Debit, e-check and credit card require the business 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. You must print and email the eTSC registration (http://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/eTSCRegistration2015_0.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 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

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 card payments. Individuals go directly to the District's third party provider 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 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.

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.

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 can use ACH Credit as their electronic payment method. 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), and Fiduciary Income (D-41) returns through eTSC.

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.

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.

ACH Debit Payments

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

Company Name: DC GOVT

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

E-Check Payments

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

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 or SSN **and** your OTR-assigned 12 digit account number in the proper positions of the record format. Otherwise, posting the payment to your account could 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 and file your annual, 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 details needed to create your annual, monthly or quarterly payments. You must file the return separately when making the payment via ACH credit. Amended returns must be filed on paper.

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*SMITH WILLIAM

- 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 20141130 = November 30, 2014
- Payment Amount $1000.00
- Taxpayer Identification Number 112233445 (9 digits of SSN)
- Taxpayer Name SMITH (LAST NAME OF TAXPAYER)
- Taxpayer Full Name SMITH WILLIAM (LAST NAME FOLLOWED BY FIRST NAME)

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

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	M	0	M	M	M	M	M	M	0
Contents	1	Numeric	bTTTTAAAAC	bTTTTAAAAC	YYMMDD	HHMM	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

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).

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	XXXXXXXXX	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 Ballpark Fee, use May 31 of the current year for the tax period end date, example for 2015, The tax period end date is 150531

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 (350XXXXXXXXX), specialized sales tax (380XXXXXXXXX), withholding (300XXXXXXXXX) or Department of Health Care Finance (DHCF) (45XXXXXXXXXX) including nursing facility, ICF-IID, and hospital revenue assessment fees

ACH Credit Tax Type Codes

Tax Type	Code
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-2030P, D-20ES, FR-128	**00250**
Unincorporated Business (UB) Tax (D-30 includes UB tax payment, estimated and extension payments) D-2030P, D-30ES, FR-128	**00260**
Ballpark Fee* FR-1500	**00280**
Withholding Tax (FR-900A, FR-900M, FR-900Q)	**00300**
Withholding Annual Reconciliation (FR-900B)	**00310**
Sales and Use Tax (FR-800A, FR-800M, FR-800Q)	**00350**
Special Event Sales and Use Tax (FR-800SE)	**00360**
Street and Mobile Food Service Vendors (FR-800V)	**00350**
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**

*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 "YYMMDD". 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*111111111*00300*140131*T*0012000000*****300000088399*\

Tax payment without account number (all other tax types)

TXP*111111111*00250*140131*T*0012000000******\

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 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**

140331 represents the tax period ending date

Asterisk - **mandatory**

T represents Tax Payment

Asterisk - **mandatory**

0012000000 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	XXXXX	5
	Separator	M	*	1
TPP02	Reference ID[2]	M	XXXXXXXXX	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	XXXXXXXXX	9
	Separator	M	*	1
TPP06	Taxpayer Full Last Name[6]	M	XXXXXXXXXXXXX	13
	Separator	M	*	1
TPP07	Reference ID[7]	O	XXXXXXXXXXXXXXX	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 End date format is YYYYMMDDD, if date unknown, enter 99991231; payroll end date

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 Enter the last name followed by first name separated by a space. Truncate last name, space and first name to 15 characters