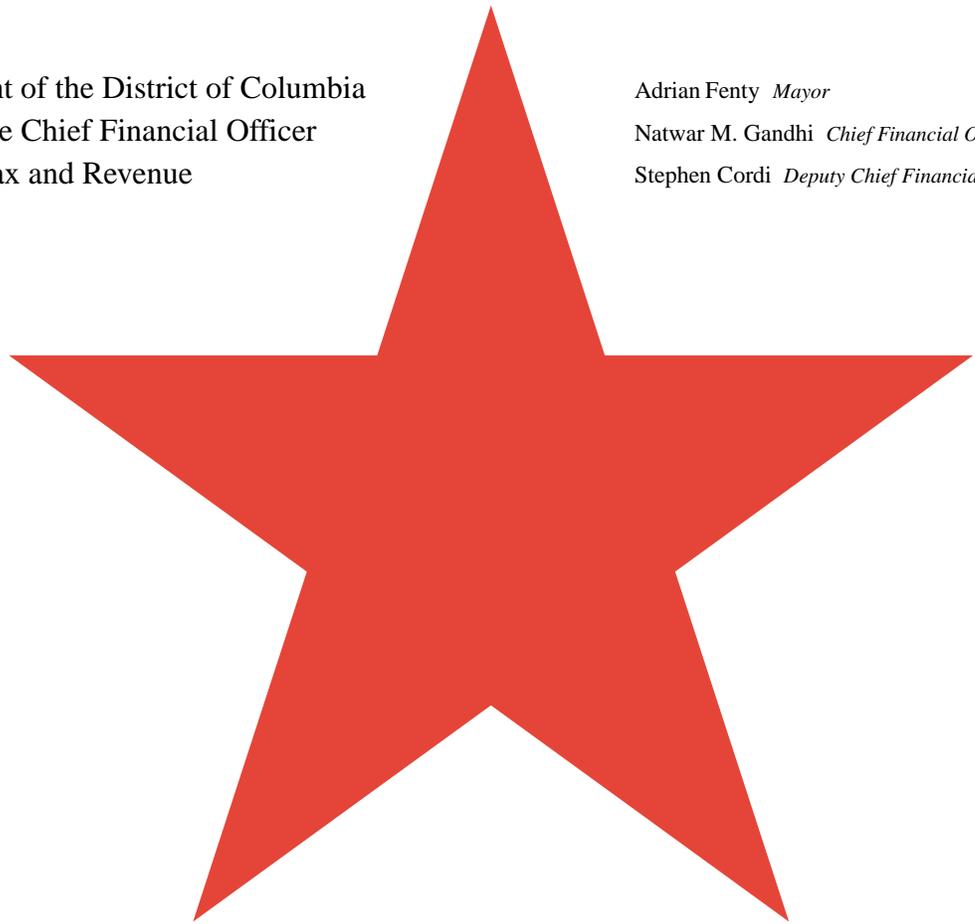Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

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2010
District of Columbia
ACH Payment Guide

Bank Information for ACH Debit and Credit Payments

TXP and Addenda Record Layouts

Tax Type Codes and Information

Revised 03/2010

Contents

General Information

Electronic Funds Transfer (EFT) is the transfer of funds from your bank account to the District of Columbia Office of Tax and Revenue'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 two EFT payment methods, ACH Debit Payment and ACH Credit Payment. A brief description of each is provided below.

Mandatory Electronic Payments

Under the provisions of the Non-Individual Income Tax Electronic Filing Emergency Act of 2009, 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, Motor Fuel, Nursing Provider, estimated and final payments.

The lowered threshold requiring electronic payments for business tax payments became effective August 26, 2009, when the Fiscal Year 2010 Budget Support Emergency Act was signed. The Office of Tax and Revenue (OTR) will permit a reasonable period of time for business taxpayers to adjust their tax payment process to be in compliance with the new threshold.

Note: Taxpayers making non-liability payments for tax types that are not available for online filing through the Electronic Taxpayer Service Center (ETSC) must use ACH Credit as their electronic payment method.

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 changes, make your ACH Credit payment on or before the tax due date. Contact your financial institution to determine their cutoff time.

International ACH Transactions (IAT)

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

A payment transaction is:

  •   An instruction of a sender to a bank to pay, or to obtain payment of, or to cause another bank

to pay or to 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 inbound tax payments, for use by payments made electronically through ETSC:

- In order to comply with new banking rules, if you answer the question "Will this payment go to an account outside the United States", 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.

ACH Debit Payment

If you use ACH Debit, you authorize the Office of Tax and Revenue (OTR) to deduct your tax payments from your bank account. To sign up for ACH Debit, you must register as an electronic Taxpayer Service Center (eTSC) customer. The eTSC provides secure access to D.C. Business Tax information. As a registered eTSC Customer, you may file business tax returns electronically, remit payment by credit card or EFT, view account balance information, and correspond with the OTR. For a registration form and more information about the eTSC, go to www.cfo.dc.gov .

Debit Blocks and ACH Company ID

Some banks require the company name and ID of anyone attempting to debit a corporate account. The information for DC Office of Tax and Revenue is as follows:

Company ID: 536001131C for Individual Income Tax, Corporate Franchise Tax, Unincoroporated Business Franchise Tax, and Withholding Tax

Company ID: 536001131A for all other tax types

Company Name: DC GOVT

ACH Credit Payment

If you use ACH Credit, you authorize your bank to credit the District's bank by debiting your account. You initiate these 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 the District of Columbia is described in this document. To begin making tax payments using ACH Credit, please contact the Office of Tax and Revenue, Returns Processing Administration, Systems & Forms Division at (202) 442-6313 or ETSCAccount@dc.gov

Multiple Records in a Single 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 Re-

cords 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.

ACH Credit Bulk Filing for Withholding Tax

You may use the ACH Credit method to make your payments and file your monthly return. In addition,clients with zero liabilities may make ACH Credit transactions for zero dollars. The addendum information provides the OTR with the detail needed to create the monthly return.For other tax types, you must file the return separately when making the payment via ACH Credit. Some tax types can be filed online through eTSC as described above; others must be filed on paper.

ACH Credit Instructions for Ballpark Fee

We have received many payments for 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 corporate or unincorporated business tax period ending date is. 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 2009 Ballpark Fee, due on June 15, 2009, should always have a period ending date of 090531.The tax type code for Ballpark Fee is 00280.

ACH Credit Format Specifications

Pages 5 through 9 describe the ACH Credit tax payment file layout and implementation considerations:

The National Automated Clearing House Association (NACHA) Record Formats for CCD+

(Cash Concentration or Disbursement) entries should be placed in the following order:

File Header Record

Company/Batch Header Record

Entry Detail Record

Addenda Record

Company/Batch Control Record

File Control Record

The following pages specify how the fields are utilized. Please see the NACHA rulebook or visit www.nacha.org for more detailed information on NACHA formats,specifications, and definitions.

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

Bank: Wachovia

Routing Number: 054001220

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	Immediate Reference Code
Field Inclusion Requirement	M	R	M	M	M	O	M	M	M	M	M	M	O
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	O	R	M	M	O	R	Inserted by Receiving ACH	M	M	R
Contents	5	Numeric	Alpha/Num	Alpha/Num	Alpha/Num	CCD	Alpha/Num	Alpha/Num¹	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	O	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	O	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 - District of Columbia

The following format is required for a successful ACH Credit payment transaction. This format is used with the NACHA CCD+ application used by the District of Columbia Office of Tax and Revenue. See Codes and Definitions on the following page for description of the "Field Names".

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

5 This is your 9-digit federal ID (FEIN). 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.
8 Do not enter dollar sign or decimal point.
9 12-digit DC Tax Account number, assigned to Sales & Use (35XXXXXXXXXX) or Withholding (30XXXXXXXXXX) only.

Codes and Definitions

Tax Type Codes

Tax Type	Code
Fiduciary Income Tax	00150
Corporate Estimated Payment	00250
Unincorporated Estimated Payment	00260
Ballpark Fee	00280
Withholding Tax	00300
Sales & Use Tax	00350
Motor Fuel Tax	00370
Specialized Sales	00380
Personal Property Tax	00400
Nursing Provider Tax	00270

ACH Credit Definitions

ACCOUNT NUMBER–Field for the taxpayer's 12-digit account number assigned by OTR.Anaccount number is only assigned to Sales and Use and Employer Withholding accounts. The field is only required if you file multiple returns in a tax period, under the same Federal Employer Identification Number. For example, if your business has multiple locations, and files a separate Sales and Use Tax return for each location, the Account Number is required. However, if you file a consolidated return across all locations, the Account Number is not required.

AMOUNT - Field used to carry the dollar amount being paid. There are three amount fields – one for Tax, one for Penalty, 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, or I for Interest paid.

FIELD INCLUSION REQUIREMENT-Indicates whether the field is conditional (C), mandatory (M), or optional (O) field.

SEGMENT IDENTIFIER - The name of a record segment. This occupies the first character positions of the segment.The segment identifier is TXP, for Tax Payment.

SEPARATOR - Used to separate two fields. The asterisk (*) is used as the separator.

TAXPAYER IDENTIFICATION - Federal Employer IdentificationNumber (FEIN). Do not use a hyphen to separate digits.

TAX PERIOD END DATE-Ending of the tax period for the tax payment report.The correct format is "YYMMDD".

TAX TYPE CODE - Standardized code used to identify the type of tax that is being paid.