

Indiana Department of Revenue

# Electronic Funds Transfer

## Program Information Guide

*Revised August 2019: added requirements for Rail Car Tax and Admissions Tax.*

# Electronic Payments

## Who must remit tax payments and/or file returns electronically?

**Admissions Tax** – Voluntary program for taxpayers who have requested the ability to remit payments electronically using the ACH Credit method for the county admissions tax, motorsports admissions tax, or Brown County performing arts center admissions tax. Banking information and the required CCD+TXP addenda record format are included later in this packet.

**Alcohol Tax (ALC)** – All alcohol excise tax payments due must be submitted electronically using the ACH Credit method. Banking information and the required CCD+TXP addenda record format are included later in this packet.

**Aviation Fuel Excise Tax (AVF)** – The aviation fuel excise tax is imposed on the gross retail income received by a retailer on each gallon of aviation fuel purchased in Indiana. For questions, call (317) 615-2630.

**Cigarette Tax (CIG)** – Distributors who buy cigarette stamps on credit are required to make payments by electronic funds transfer (EFT). Tax payments due with Form CIG-PT must be submitted electronically using the ACH Credit method. Banking information and the required CCD+TXP addenda record format are included later in this packet. Please note that if you previously made cigarette tax payments electronically, the bank account number is changing.

**County Innkeeper's Tax** – Voluntary program for taxpayers who have requested the ability to file and remit electronically. Payment options include ACH Debit within our INtax program. You must register for EFT within the INtax program. **The option to file and pay CIT taxes online through INtax began in November 2014 for the October 2014 filing period.**

**Corporate Income Tax (COR)** – All payments must be made electronically if the average estimated quarterly liability is \$5,000 or more.

**Financial Institutions Tax (FIT)** – All payments must be made electronically if the average estimated quarterly liability is \$5,000 or more.

**Food and Beverage Taxes** - Voluntary program for taxpayers who have requested the ability to file returns and make payments using Indiana's INtax program. You must register for EFT within the INtax program. **The option to file and pay FAB taxes online through INtax began in November 2014 for the October 2014 filing period.**

**Gasoline Use Tax (GUT)** – Effective July 1, 2014, sales of gasoline and gasohol are subject to a gasoline use tax.

**Heavy Equipment Rental Excise Tax (HRT)** – Voluntary program for taxpayers who have requested the ability to file returns and make payments using Indiana's INtax program. You must register for EFT within the INtax program. The option to file and pay HRT taxes online through INtax began in February 2019 for the January 2019 filing period.

**Motor Fuel Tax (MFT)** – All payments must be made electronically if the average monthly tax liability is \$5,000 or more.

**Other Tobacco Products (OTP)** – Tax payments due for other tobacco products must be made electronically using the ACH Credit method. Banking information and the required CCD+TXP addenda record format are included later in this packet.

**Prepaid 911 Enhancement Fee (WPC)** – Retail merchants in Indiana that sell prepaid wireless telephone services must collect a fee of \$0.50 per sales transaction. The fees and tax return must be filed using the Department's online program, INtax ([www.intax.in.gov](http://www.intax.in.gov)). Note: If your business is not allowed to use the ACH Debit method in INtax, you can register to remit the payments using ACH Credit. However, the return must be filed in INtax.

**Rail Car Tax** – Voluntary program for taxpayers who have requested the ability to remit payments electronically using the ACH Credit method. Banking information and the required CCD+TXP addenda record format are included later in this packet.

**Riverboat Wagering Tax** – License holders for riverboat gaming operations must pay a wagering tax based on wagers minus winnings minus uncollectable debts times the applicable tax rate.

**Sales and Use Tax (RST)** – All tax returns and payments must be made electronically.

**Special Fuel Tax (SFT)** – All payments by suppliers or permissive suppliers must be made electronically.

**Streamlined Sales Tax (SST)** – All payments must be made electronically if the annual SST due exceeds \$30,000. For information about Streamlined Sales Tax, visit our website at [www.in.gov/dor/3341.htm](http://www.in.gov/dor/3341.htm).

**Supplemental Wagering Tax** – License holders for riverboat gaming operations are required to pay a supplemental wagering tax on their adjusted gross receipts from gaming operations each day. The tax rate is determined by the Indiana Gaming Commission.

**Tire Fee (TIF)** – Taxpayers who remit RST must use the same method to file and pay TIF.

**Type II Gaming (TTG)** – Entities that distribute pull tabs, tip boards, or punchboards to taverns are subject to an excise tax. The tax is 10% of the price paid by the retailer who purchases the games. Payments must be made using the INtax program ([www.intax.in.gov](http://www.intax.in.gov)) or by ACH Credit. For questions, call (317) 615-2544.

**Utility Receipts Tax (URT)** – All payments must be made electronically if the average estimated quarterly liability is \$5,000 or more.

**Withholding Tax – State & County (WTH)** – Tax returns and payments must be made electronically.

## Electronic Payment Options

**INtax Automated Clearing House (ACH) Debit** – Taxpayers remit online using Indiana’s INtax program.

**How to register** – First, you must register to be an INtax user by going to [www.intax.in.gov](http://www.intax.in.gov). After your INtax registration is complete, follow these steps:

- Log in to INtax.
- Select EFT Registration from the menu on the left side of the screen.
- Select the tax type you want to register for EFT.
- Complete the EFT registration form.
- Click the Submit button.

You will receive an EFT Registration confirmation message in INtax.

The Indiana Department of Revenue (DOR) does not accept International ACH Transactions for ACH Debit payments. All funds must originate from a bank account within the territorial jurisdiction of the United States.

**ACH Credit** – Your business submits tax payments to DOR through your financial institution. DOR no longer requires registration via EFT-1 Form for ACH credit transactions.

You must submit your payment using the required CCD+TXP addenda record and bank information (associated with the tax type being remitted). The information is contained later in this packet:

- To confirm that your addenda record is in compliance, you may submit a payment for one penny (\$0.01). You can call the EFT section at (317) 232-5500 and ask our staff to review the addenda record for accuracy.
- Failure to provide valid and required information in the ACH addenda record will cause a variety of issues. The payment could be credited to the wrong tax period or the wrong tax type. If the tax identification number (TID) is incorrect or missing, the payment cannot be automatically credited to the correct account. (If the processing system cannot locate the tax payment in the proper financial account, a tax liability notice could be generated.) If you fail to adhere to the CCD+TXP format, your payment may be rejected by the state’s receiving bank. CTX payments are not reported to DOR.
- Please note that each tax type has a specific bank account number.
- The tax payment must be in the state’s account on the due date. It is your responsibility to verify with your financial institution the cut-off times to ensure your payment is received on the due date.
- If you have no tax due for the period, submit a zero-tax return for the period. Do **not** submit a zero-dollar ACH Credit transaction.

**Due Dates** – If the due date falls on a Saturday, Sunday, or state or national holiday, the due date is the next legal business day.

If you have additional questions concerning electronic payments, contact the EFT Section at (317) 232-5500.

## General Information for ACH Credit Taxpayers

You must provide your financial institution with the necessary bank information and correct data to be included in the addenda record. You must ask the bank what their cut-off times are to ensure the payment is received by DOR on or before the due date.

**To expedite handling of processing errors, please provide your EFT point of contact information to the EFT Section at (317) 232-5500 or [EFTBusiness@dor.in.gov](mailto:EFTBusiness@dor.in.gov).**

## Requirements for the CCD+TXP Addenda Record

**Failure to provide the correct information in the addenda record may prevent DOR from properly crediting your tax account. Please review CCD+TXP addenda contained in this packet.**

### **ID Number**

The ID is the number assigned by DOR that will identify the business account to which the payment should be credited.

- If your tax type(s) has been assigned an Indiana TID number, the ID number is the 10-digit ID plus a 3-digit location code. Example: Withholding Tax ID# = 0145554444001
- Corporate income tax, financial institutions tax, and utility receipts tax may use their Federal Employer Identification Number (FEIN) (9 digits).
- Streamlined Sales Tax taxpayers will use the account number assigned during the Streamlined Sales registration.

### **Tax Type Code**

Tax type codes identify the tax type being remitted and will ensure your payment is applied to the correct tax account.

### **Tax Period End Date**

The tax period end date is used to identify the period to which the payment is to be credited. It is an 8-digit numeric field formatted as YYYYMMDD. This should indicate the last day of the period being remitted.

### **Amount Type Code**

The amount type is used to identify the type of remittance that follows. This field should be *T* for tax.

### **Amount**

The field length is a 2- to 10-digit numeric field: \$\$\$\$\$\$cc.

*Example:* If the amount of tax being remitted is \$1,500.00, the field would be populated as 150000. Do **not** use the decimal in this field.

Reminder - Do **not** send zero-dollar ACH transactions if you do not have any tax due for the tax period. If the account is to remain open, you must file a zero return for the period. Filing a zero return will signify that your business is to remain open but that you do not have tax due for this tax period. It will prevent the Department from preparing returns on your behalf because you failed to file a return.

## CCD+TXP Format For Indiana ACH Credits

POSITIONS	CONTENT	DESCRIPTION
01	7	Record Type
02-03	05	Addenda Type code
04-06	TXP	Segment Identifier
07	*	Separator
The next 76 places will be formatted as follows; not all of the spaces will be used.		
	XXXXXXXXXXXXXXXXXX	ID Number 1 to 15 alphanumeric positions Enter your 13 digit Indiana 'ID'. To determine the correct ID# to use in this field, refer to the 'ID' section contained in the 'General Information' portion of the packet. Compress the field as necessary.
	*	Separator
	XXXXXX	Tax Type Code 1 to 5 alphanumeric Compress the field as necessary.
	*	Separator
	YYYYMMDD	Tax Period End Date 8 numeric date Tax Period End Date is used to provide the necessary information to identify the time period covered by the payment. The tax period end date for cigarette tax stamp payments should be the date shown on the invoice
	*	Separator
	T	Amount Type Code 1 alphanumeric
	*	Separator
	\$\$\$\$\$\$cc	Amount of payment 2 to 10 numeric characters, no decimals
	*	Separator
	Spaces	Space filled until the 76th position.
84-87		Addenda Sequence Number
88-94		Entry Detail Sequence

## Tax Type Codes and Bank Information

Tax Type	Tax Type Code	Amount Type Code	State Receiving Bank Account Number	State Receiving ABA Number PNC Bank
Admissions Tax	20010	T-Tax	4686298398	071921891
Alcohol Tax (ALC)	0601	T-Tax	4803445677	071921891
Aviation Fuel Tax (AVF)	054	T-Tax	4645218136	071921891
Cigarette Tax (CIG) Effective through 10/31/2014	072	T-Tax	4622421254	071921891
Cigarette Tax (CIG) Effective 11/01/2014	072	T-Tax	4803445693	071921891
County Innkeepers Tax (CIT)	04001	T-Tax	4803445669	071921891
Corporate Estimated Payment (COR)	021	T-Tax	4620488818	071921891
Food & Beverage (FAB)	04002	T-Tax	4803445642	071921891
Financial Institution Tax (FIT)	031	T-Tax	4622248914	071921891
Gasoline Use Tax (GUT)	051	T-Tax	4803444017	071921891
Gross Retail Sales and Use Tax (RST)	040	T-Tax	4622346004	071921891
Heavy Equipment Rental Excise Tax (HRT)	0771	T-Tax	4686294987	071921891
Motor Fuel Tax (MFT)	050	T-Tax	4622329976	071921891
Other Tobacco Products Tax (OTP)	0073	T-Tax	4803445685	071921891
Prepaid 911 Wireless Fee (WPC)	053	T-Tax	4626968142	071921891
Supplemental Wager Tax	14102	T-Tax	4622334206	071921891
Rail Car Tax	11010	T-Tax	4686298419	071921891
Riverboat Wagering Tax	14001	T-Tax	4622334206	071921891
Special Fuel Tax (SFT)	052	T-Tax	4622338952	071921891
Streamlined Sales Tax (SST)	04040	T-Tax	4622421238	071921891
Tire Fee (TIF)	200	T-Tax	4622562559	071921891
Type II Gaming (TTG)	14101	T-Tax	4623073001	071921891
Utility Receipts Tax (URT)	150	T-Tax	4622566146	071921891
Withholding Tax (WTH)	011	T-Tax	4622345992	071921891