

Indiana Department of Revenue

# Electronic Funds Transfer

Program Information Guide and Registration Packet

# Electronic Payments

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

**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 of \$0.10 per gallon 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 will be assessed a gasoline use tax. Gasoline use tax replaces the prepaid sales tax previously due with Form ST-103P.

**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.

**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).

**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 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 does not accept International ACH Transactions (IATs) 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 the Indiana Department of Revenue through your financial institution.

**How to register** – Complete and submit the Electronic Funds Transfer Authorization Agreement, Form EFT-1, contained in this packet. Exception: If you will be submitting tax payments for cigarette, other tobacco products, or alcohol tax, you are **not** required to complete and submit the EFT-1 to register for EFT.

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 TID number 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 the Indiana Department of Revenue.

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.

**ACH Debit by Phone** – If you do not have the ability to remit online, you can register to initiate a payment request by telephone.

**How to register** – Complete and submit the Electronic Funds Transfer Authorization Agreement Form, EFT-1, contained in this packet.

After the EFT registration is complete, the following occurs:

The Indiana Department of Revenue will send a letter confirming your EFT registration. (The letter will contain the 13-digit EFT ID you must use when you call in your payments.)

The department’s call center vendor will mail a calling card instruction packet within two weeks of your EFT registration. Please read the Q&A sheet included before you make your first payment. The Q&A sheet explains how to change your access code and provides the formula to calculate the verification code you must enter during the call.

The Indiana Department of Revenue does not accept International ACH Transactions (IATs) for ACH Debit payments. All funds must originate from a bank account within the territorial jurisdiction of the United States. You are responsible for initiating the call to make the payment. Your account will not (and cannot) be debited automatically.

To ensure that your payment is timely, your call must be completed on or before 4 p.m. Eastern Time on the due date.

**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.

## 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	EFT ID Number 1 to 15 alphanumeric positions Enter your 13 digit Indiana 'EFT ID'. To determine the correct ID# to use in this field, refer to the 'EFT ID' section contained in the 'General Information' portion of the packet. Compress the field as necessary.
	*	Separator
	XXXXX	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
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
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
Motor Fuel Tax (MFT)	050	T-Tax	4622329976	071921891
Prepaid 911 Wireless Fee (WPC)	053	T-Tax	4626968142	071921891
Other Tobacco Products Tax (OTP)	0073	T-Tax	4803445685	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

## General Information for ACH Credit Taxpayers

You must register with the Indiana Department of Revenue to make payments using the ACH Credit method. Complete and submit the EFT-1 form included in this packet. Exception: Taxpayers who will remit cigarette, other tobacco products, or alcohol tax are not required to register using the EFT-1.

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 the Indiana Department of Revenue on or before the due date.

### Requirements for the CCD+TXP Addenda Record

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

#### EFT ID Number

The EFT ID is the number assigned by the Indiana Department of Revenue that will identify the business account to which the payment should be credited. This number is a 13-digit number (with the exception of Streamlined Sales Tax):

- If your tax type(s) has been assigned an Indiana TID number, the EFT ID number is the 10-digit ID plus a 3-digit location code. Example: Withholding Tax EFT ID# = 0145554444001
- Corporate income tax, financial institutions tax, and utility receipts tax will use their FEIN (9 digits) plus a 4-digit number assigned to the end of the FID by the department.
- Streamlined Sales Tax taxpayers will use the account number assigned during the Streamlined Sales registration. For more details, review the back of the EFT-1 form.

#### 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 have don't 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 don't 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.



**EFT-1**  
State Form 50110  
(R11 / 9-14)

Indiana Department of Revenue  
**Authorization Agreement Form**  
For Electronic Funds Transfer

Indiana Taxpayer Identification Number: \_\_\_\_\_ Date: \_\_\_\_\_  
(Must be 13 digits; see special instructions on back.)

Business Name: \_\_\_\_\_

Name and Telephone Number of Individual in Your Organization that Revenue May Contact Regarding EFT:

Contact Person: \_\_\_\_\_  
(Not a bank contact) (Please print)

Address: \_\_\_\_\_

City, State, ZIP Code: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

**Please complete a separate form for each tax type selected.**

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> County Innkeepers (CIT) | <input type="checkbox"/> Corporate Income (COR)  | <input type="checkbox"/> Financial Institution (FIT)    |
| <input type="checkbox"/> Gasoline Use (GUT)      | <input type="checkbox"/> Motor Fuel Use (MFT)    | <input type="checkbox"/> Sales (RST)                    |
| <input type="checkbox"/> Special Fuel (SFT)      | <input type="checkbox"/> Streamlined Sales (SST) | <input type="checkbox"/> Tire Fee (TIF)                 |
| <input type="checkbox"/> Type II Gaming (TTG)    | <input type="checkbox"/> Utility Receipts (URT)  | <input type="checkbox"/> Wireless Prepaid 911 Fee (WPC) |
| <input type="checkbox"/> Withholding (WTH)       |  |   |

*Please choose an EFT method. If you choose ACH Debit, you must also complete the banking information portion of this form and attach a copy of a voided check to verify the banking information.*

- |                                     |   |
|-------------------------------------|---|
| <input type="checkbox"/> ACH Credit | <input type="checkbox"/> ACH Debit* (Complete bank information) |
|-------------------------------------|---|

Do not use this form to register for INtax. Visit [www.intax.in.gov](http://www.intax.in.gov).

Bank ABA Number: \_\_\_\_\_  
(transit routing number)

- Checking or  Savings

Will the funds for the ACH Debit payments come from a bank outside of the United States?

- No  Yes

If yes, the EFT Section will contact you.

Your Account Number: \_\_\_\_\_  
(With the above bank)

<b>Authorized Signature</b> _____	<b>Title</b> _____	<b>Date</b> _____
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\*If ACH Debit is chosen, the taxpayer hereby authorizes the Indiana Department of Revenue to present debit entries into the bank account referenced above as required by Indiana law. These debits will pertain only to electronic funds transfer payments that the taxpayer has initiated.

**This form may be faxed or mailed.**

Fax: (317) 232-1851  
Questions: (317) 232-5500

Indiana Department of Revenue  
EFT Section, Room N248, MS 103  
100 N. Senate Ave.  
Indianapolis, IN 46204-2253



## **Instructions for Completing Authorization Agreement Form**

**Indiana TID Number** - Enter your 13-digit Indiana TID number. Your Indiana TID number is **not** your federal ID number, with the exception of corporate income, financial institution, and utility receipts taxes. See below.

Corporate income, financial institution, or utility receipts tax types must use their nine-digit federal ID number plus four additional digits at the end as assigned by the department. If you do not know the last four digits, contact the EFT Section at (317) 232-5500.

**Streamlined Sales Tax EFT ID Numbers** - The EFT Taxpayer Identification for Streamlined Sales Tax is the Streamlined Sales account number assigned during the Streamlined Sales registration. The Streamlined Sales identification number should be aligned to the left of the field; therefore, the number would be S99999999. The certified service provider's (CSP's) identification number can be used in the future when Indiana accepts the bulk payment from certified service providers. The identification number would be formatted as CSP9999999.

**Tax Type** - Please complete and submit a separate EFT-1 form for each tax type for which you are registering for EFT.

**Bank Information** - This section needs to be completed only by those taxpayers selecting the ACH Debit method. You must indicate whether the account is checking or savings. The ABA/Transit routing number must be nine digits. **Note:** You cannot have multiple accounts for a single tax payment. Please verify the accuracy of the bank information entered.

**Taxpayer Contact** - Enter the name and complete address of the person who should be contacted with information concerning EFT tax payments or regarding problems with EFT payments. Do not enter the name of someone at your bank. The department must have a taxpayer contact. Tax service providers may enter their contact information if they have power of attorney to represent the taxpayer. A contact telephone number must also be provided.

**Bank Outside the U.S.?** - To comply with new International ACH Transaction (IAT) rules from NACHA, the department must provide additional information with ACH transactions going into or coming from a bank outside the United States. If you answered yes to the question, the department will contact you to obtain additional information.