



# ELECTRONIC FEDERAL TAX PAYMENT SYSTEM FINANCIAL INSTITUTION HANDBOOK



## Your guide to federal tax payment services.

This handbook is designed to help you assist business and individual customers with their federal tax payments.

The Electronic Federal Tax Payment System (EFTPS), a free service of the U.S. Department of the Treasury, can be used to pay any federal tax. EFTPS is the world's largest tax collection system and includes phone and Internet options.

Federal taxes may also be paid via Fedwire®. Since fees are involved, this option is typically used as a backup for ACH transactions or when a taxpayer needs to make a deposit on the due date.

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## CUSTOMER-INITIATED PAYMENTS

The Electronic Federal Tax Payment System (EFTPS) provides convenient, free ACH Debit services 24/7, 365 days a year. Your customers can schedule their own payments via **EFTPS.gov** or with the EFTPS voice response system if they have enrolled.

**Payments must be scheduled by 8 p.m. ET the day before the due date for timely receipt by the Internal Revenue Service (IRS).**

**PLEASE NOTE:** Customers **cannot use your basic online bill payment service** to initiate an e-payment or e-check payable to Treasury or the IRS for tax payments.

### HOW EFTPS MAKES TAX PAYMENTS EASIER

- 1 Business customers can schedule payments up to 365 days in advance
- 2 Individuals can schedule payments up to 365 days in advance
- 3 Up to sixteen months of payment history can be viewed online
- 4 U.S.-based, live support is available 24/7 at:  
1.800.555.4477 (English)  
1.800.244.4829 (Spanish)

### ENROLLMENT OPTIONS

ONLINE: 

Step-by-step enrollment is available at **EFTPS.gov**. Enrolled customers will receive their Personal Identification Number (PIN) in the mail within seven business days.

Go to **EFTPS.gov** and click on “Log In.” Click on “Need a Password.” Customers will then enter their EIN or SSN and PIN. They will verify their banking information or EFTPS enrollment number and then create their Internet password.

MAIL: 

Customers who complete a paper EFTPS enrollment form (IRS Form 9779 for businesses; Form 9783 for individuals), and mail it in will receive their PIN within two weeks after EFTPS receives the form. Customers can order forms by calling the IRS 1.800.829.3676. The forms will be received in 7 to 15 days.

### NOTE

If a customer doesn't receive a PIN and two weeks has passed, advise him or her to call EFTPS Customer Service:

**1.800.555.4477 (English)**

**1.800.244.4829 (Spanish)**

## PAYMENTS

To schedule a payment, customers will be prompted to provide:

**1** The type and amount of each payment

**2** The date the payment is due:

- Business and individual payments may be scheduled up to 365 days in advance

**All payments must be scheduled by 8 p.m. ET the day before the due date to be considered timely by the IRS.**

After completing each transaction, customers will receive an Acknowledgment Number.

## FAILED EFTPS PAYMENTS

Financial institutions may return a payment for a variety of reasons. For example, customers with insufficient funds in their accounts will receive a failed payment.

### EFTPS TIP

After receiving their PIN, customers may schedule payments at [EFTPS.gov](https://www.eftps.gov) or via the telephone voice response system.

## ACH CREDIT FOR BUSINESS PAYMENTS

Some business customers may ask you to initiate tax payments on their behalf with ACH Credit, as this option is included in the EFTPS enrollment process. These customers will need to be enrolled in EFTPS to be eligible for ACH Credit.

Financial institutions offering this optional service typically transmit these payments to EFTPS using third-party software or services.

There is no requirement from Treasury that you initiate ACH Credit payments for your customers.

**PLEASE NOTE: If you are interested in exploring this option, be aware that acquiring and setting up such software or services may take a few months.**

### SETTING UP ACH CREDIT TAX PAYMENT SERVICES

**EFTPS must receive your customers' ACH Credit tax payments by 2:15 a.m. ET on the due date.** Please contact your local Federal Reserve Bank to confirm ACH deadlines.

- Ensure that payments are directed to EFTPS—not the IRS—for posting by the tax due date
- Provide customers with an Acknowledgment of Receipt so they can verify on-time tax payments online or by phone

Details of record formats required for EFTPS ACH Credit payments can be found on pp. 4–7 of this handbook.

### DELAYED ACH CREDIT

You may be held responsible for a late tax payment if:

- 1 A customer has provided instructions for an ACH Credit payment before the due date
- 2 Your institution does not send the payment on time

ACH Credit liability for a financial institution is somewhat different from liability for ACH Debit. With ACH Credit, if the customer can prove the instructions were delivered to the financial institution by its deadline and the payment was not sent, the IRS may abate the customer's penalty. Treasury may also make a value-of-funds adjustment on the financial institution due to the delay. Please review your ACH agreements to make sure you have provisions and clauses regarding penalties, both to you and your customers.

For further assistance, contact the EFTPS Financial Institution Helpline at **1.800.605.9876**.

### NOTE

Taxpayers are ultimately responsible for timely payment of their taxes. Treasury strongly encourages all taxpayers to enroll in the EFTPS ACH Debit option as well so that they may use the [EFTPS.gov](https://www.eftps.gov) or voice response system in case of a circumstance such as an outage within your system or a natural calamity that renders your service unusable when taxes are due.

## CCD + TXP ADDENDA RECORD FORMAT

The following is an explanation of the ACH Credit record layout as it pertains to EFTPS. Any fields not specifically identified below should be formatted according to NACHA Operating Rules (NACHA Operating Rules are available from NACHA or your local ACH association).

### ACH FILE HEADER RECORD

| Field | Position | Data Element Description   | Length | ACH and EFTPS Content       |
|-------|----------|----------------------------|--------|-----------------------------|
| 1     | 01-01    | Record Type Code           | 1      | "1"                         |
| 2     | 02-03    | Priority Code              | 2      | "01"                        |
| 3     | 04-13    | Immediate Destination      | 10     | bTTTTAAAC                   |
| 4     | 14-23    | Immediate Origin           | 10     | bTTTTAAAC                   |
| 5     | 24-29    | File Creation Date         | 6      | "YYMMDD"                    |
| 6     | 30-33    | File Creation Time         | 4      | "HHMM"                      |
| 7     | 34-34    | File ID Modifier           | 1      | Upper Case A-Z, Numeric 0-9 |
| 8     | 35-37    | Record Size                | 3      | "094"                       |
| 9     | 38-39    | Blocking Factor            | 2      | "10"                        |
| 10    | 40-40    | Format Code                | 1      | "1"                         |
| 11    | 41-63    | Immediate Destination Name | 23     | Alphanumeric                |
| 12    | 64-86    | Immediate Origin Name      | 23     | Alphanumeric                |
| 13    | 87-94    | Reference Code             | 8      | Alphanumeric                |

The record layout should be formatted according to NACHA Operating Rules and your financial institution's requirements.

### ACH BATCH HEADER RECORDS FOR ALL ENTRIES

| Field | Position | Data Element Description       | Length | ACH Content  | EFTPS Content/Definition                                      |
|-------|----------|--------------------------------|--------|--------------|---|
| 1     | 01-01    | Record Type Code               | 1      | "5"          | "5"   |
| 2     | 02-04    | Service Class Code             | 3      | Numeric      | Numeric   |
| 3     | 05-20    | Company Name                   | 16     | Alphanumeric | Alphanumeric/Originator (Taxpayer's Name)                     |
| 4     | 21-40    | Company Discretionary Data     | 20     | Alphanumeric | Alphanumeric  |
| 5     | 41-50    | Company Identification         | 10     | Alphanumeric | Alphanumeric/Originator (Taxpayer's ID#)                      |
| 6     | 51-53    | Standard Entry Class           | 3      | Alphanumeric | "CCD"   |
| 7     | 54-63    | Company Entry Description      | 10     | Alphanumeric | Tax Payment   |
| 8     | 64-69    | Company Descriptive Date       | 6      | Alphanumeric | Alphanumeric Data   |
| 9     | 70-75    | Effective Entry Date           | 6      | YYMMDD       | Tax Due Date/The date the taxes are due. Displayed as YYMMDD. |
| 10    | 76-78    | Settlement Date (Julian)       | 3      | Numeric      | Numeric (Inserted by ACH Operator)                            |
| 11    | 79-79    | Originator Status Code         | 1      | Alphanumeric | "1"   |
| 12    | 80-87    | Originating DFI Identification | 8      | TTTTAAAA     | RTN of Originating Financial Institution                      |
| 13    | 88-94    | Batch Number                   | 7      | Numeric      | Uniquely Assigned   |

Field 2 Content  
 Service Class Code: 200=ACH Entries Mixed Debits and Credits  
 220=ACH Credit Entries Only  
 225=ACH Debit Entries Only

Format remaining fields according to NACHA Operating Rules and your financial institution's requirements.

## ACH ENTRY DETAIL RECORD FOR CCD+

| Field | Position | Data Element Description     | Length | ACH Content      | EFTPS Content/Definition  |
|-------|----------|------------------------------|--------|------------------|---|
| 1     | 01-01    | Record Type Code             | 1      | "6"              | "6"   |
| 2     | 02-03    | Transaction Code             | 2      | Numeric          | 22, 32 Automated Deposit (Credit)<br>23, 33 Prenote (Credit)<br>24, 34 Zero Dollar (Credit) |
| 3     | 04-11    | Receiving DFI Identification | 8      | TTTTAAAA         | IRS Routing/Transit Number. (First 8 positions) See p. 7                                    |
| 4     | 12-12    | Check Digit                  | 1      | Numeric          | IRS Routing/Transit Number. (Last position) See p. 7  |
| 5     | 13-29    | DFI Account Number           | 17     | Alphanumeric     | IRS Account Number. See p. 7  |
| 6     | 30-39    | Amount                       | 10     | \$\$\$\$\$\$\$¢¢ | \$\$\$\$\$\$\$¢¢/Tax Payment Amount   |
| 7     | 40-54    | Identification Number        | 15     | Alphanumeric     | EIN/The taxpayer's 9-digit Employer Identification Number (EIN)                             |
| 8     | 55-76    | Receiving Company Name       | 22     | Alphanumeric     | IRS   |
| 9     | 77-78    | Discretionary Data           | 2      | Alphanumeric     | Optional  |
| 10    | 79-79    | Addenda Record Indicator     | 1      | Numeric          | "1"/TXP addenda must follow the detail record   |
| 11    | 80-94    | Trace Number                 | 15     | Numeric          | Uniquely Assigned   |

## CCD+ ADDENDA RECORD

| Field | Data Element Name            | Field Inclusion Requirement | Contents     | Length | Position |
|-------|------------------------------|-----------------------------|--------------|--------|----------|
| 1     | Record Type Code             | M                           | "7"          | 1      | 01-01    |
| 2     | Addenda Type Code            | M                           | "05"         | 2      | 02-03    |
| 3     | Payment Related Information  | M                           | Alphanumeric | 80     | 04-83    |
| 4     | Addenda Sequence Number      | M                           | Numeric      | 4      | 84-87    |
| 5     | Entry Detail Sequence Number | M                           | Numeric      | 7      | 88-94    |

# ACH TXP ADDENDA RECORD

M=Mandatory C=Conditional O=Optional Note: Taxpayers must use the tax period ending date for the type of tax being paid...not the date of the tax payment.

| TXP#               | Field | Data Element Description<br>**ACH Addenda Record** | Field Inclusion | Length | EFTPS Content/Definition  |
|--------------------|-------|--|-----------------|--------|---|
| ---                | 3     | Segment Identifier                                 | M               | 3      | "TXP"   |
| ---                | 3     | Separator  | M               | 1      | ***   |
| TXP01              | 3     | Taxpayer Identification Number                     | M               | 9      | 9-Digit EIN/This is the taxpayer's Employer Identification Number. It must be 9 digits.   |
| ---                | 3     | Separator  | M               | 1      | ***   |
| TXP02 <sup>1</sup> | 3     | Taxpayer Type Code                                 | M               | 1/5    | Numeric--(See pp. 19-24)--IRS Tax Form Numbers Table  |
| ---                | 3     | Separator  | M               | 1      | ***   |
| TXP03              | 3     | Tax Period End Date                                | M               | 6      | YYMMDD/This is the tax period ending date for the IRS Return for which the liability is being paid in YYMMDD format (provided by taxpayer). It is not the payment date. Taxpayer will supply only YYMM. Because ACH requires YYMMDD, always use "01" for day of month.  |
| ---                | 3     | Separator  | M               | 1      | ***   |
| TXP04 <sup>2</sup> | 3     | Amount Type (Tax Information ID Number)            | M               | 1/5    | Subcategory or IRS Number. If none, repeat tax form from TXP02. Used for tax breakdown by subcategory (for 941 or CT-1) or IRS Number (for 720). For all other tax forms, repeat tax form number from TXP02.  |
| ---                | 3     | Separator  | M               | 1      | ***   |
| TXP05 <sup>3</sup> | 3     | Tax Amount   | M               | 1/10   | \$\$\$\$\$\$c¢--If there are no subcategory or IRS Number amounts, this is the same amount as in field "6" of the ACH Entry Detail Record (6 record). If subcategories are reported, then the amount fields TXP05, TXP07, and TXP09 must balance to the tax payment amount in field "6" of the ACH Entry Detail Record. |
| ---                | 3     | Separator  | O               | 1      | ***   |
| TXP06 <sup>2</sup> | 3     | Amount Type (Tax Information ID Number)            | O               | 1/3    | Subcategory or IRS Number, if applicable/ otherwise do not include  |
| ---                | 3     | Separator  | O               | 1      | ***   |
| TXP07 <sup>3</sup> | 3     | Tax Amount   | C               | 1/10   | \$\$\$\$\$\$c¢, if applicable/otherwise do not include  |
| ---                | 3     | Separator  | O               | 1      | ***   |
| TXP08 <sup>2</sup> | 3     | Amount Type (Tax Information ID Number)            | O               | 1/3    | Subcategory or IRS Number, if applicable/ otherwise do not include  |
| ---                | 3     | Separator  | O               | 1      | ***   |
| TXP09 <sup>3</sup> | 3     | Tax Amount   | C               | 1/10   | \$\$\$\$\$\$c¢, if applicable/otherwise do not include  |
| ---                | 3     | Separator  | O               | 1      | ***   |
| TXP10              | 3     | Taxpayer Verification                              |                 |        | Not Used  |
| ---                | 3     | Terminator   | M               | 1      | "\  |

1 TXP02 Refer to the IRS Tax Form Numbers on pp. 19-24.

2 TXP04, 06, 08 Tax information ID numbers are for filing Tax Form 720, 941, and CT-1. Enter the exact one-, two-, or three-digit code with no leading or trailing spaces. pp. 19-24

3 TXP05, 07, 09 If amounts are entered in these fields, they must total the sum in field 6 of the detail entry record.

**NOTE:**

- TXP01, TXP02, TXP03, TXP04, and TXP05 are required fields. If there are no subcategories to report, the tax type is repeated in TXP04 and the total dollar amount from the "6" Record is repeated in TXP05.
- The addenda record requires 80 characters in field 3. Data in field 3 should be left justified and end with the terminator "\". Spaces after the "\" up to field 4 are blank filled.
- Since you cannot have more than 3 subcategories per CCD addenda record, a new record must be created if there are more than 3 subcategories to report.
- The amount in field "6" of the 6 Record must equal the sum of the amounts in the TXP segments for all tax types that report subcategories.
- The illustrations above relate to the specific applications outlined and are not intended to depict situations that will always be appropriate.



## ACH BATCH CONTROL RECORD

| Field | Position | Data Element Description         | Length | Content                |
|-------|----------|----------------------------------|--------|------------------------|
| 1     | 01-01    | Record Type Code                 | 1      | "8"                    |
| 2     | 02-04    | Service Class Code               | 3      | Numeric                |
| 3     | 05-10    | Entry/Addenda Count              | 6      | Numeric                |
| 4     | 11-20    | Entry Hash                       | 10     | Numeric                |
| 5     | 21-32    | Total Debit Entry Dollar Amount  | 12     | \$\$\$\$\$\$\$\$\$\$¢¢ |
| 6     | 33-44    | Total Credit Entry Dollar Amount | 12     | \$\$\$\$\$\$\$\$\$\$¢¢ |
| 7     | 45-54    | Company Identification           | 10     | Alphanumeric           |
| 8     | 55-73    | Message Authentication Code      | 19     | Alphanumeric           |
| 9     | 74-79    | Reserved                         | 6      | Blanks                 |
| 10    | 80-87    | Originating DFI Identification   | 8      | TTTTAAAA               |
| 11    | 88-94    | Batch Number                     | 7      | Numeric                |

## ACH FILE CONTROL RECORD

| Field | Position | Data Element Description                 | Length | Content                |
|-------|----------|--|--------|------------------------|
| 1     | 01-01    | Record Type Code                         | 1      | "9"                    |
| 2     | 02-07    | Batch Count                              | 6      | Numeric                |
| 3     | 08-13    | Block Count                              | 6      | Numeric                |
| 4     | 14-21    | Entry/Addenda Count                      | 8      | Numeric                |
| 5     | 22-31    | Entry Hash                               | 10     | Numeric                |
| 6     | 32-43    | Total Debit Entry Dollar Amount in File  | 12     | \$\$\$\$\$\$\$\$\$\$¢¢ |
| 7     | 44-55    | Total Credit Entry Dollar Amount in File | 12     | \$\$\$\$\$\$\$\$\$\$¢¢ |
| 8     | 56-94    | Reserved                                 | 39     | Blanks                 |

These record layouts should be formatted according to NACHA Operating Rules and your financial institution requirements.

**ACH CREDIT ROUTING AND ACCOUNT NUMBERS FOR FEDERAL TAX PAYMENTS**

**Routing Transit Number (RTN)**  
**Account Number**  
**Account Name**

061036000  
 23401009  
 Treasury General Account

## FEDERAL TAX COLLECTION SERVICE (SAME-DAY WIRE)

Any Fedwire participating financial institution can make a same-day tax wire payment. Wires (Fedwire Typecode 1000) must be received by the Federal Tax Collection Service (FTCS) by 5 p.m. ET on the due date to be timely with the IRS. Please be sure your own deadline is earlier so you have time to prepare the wires. Payments cannot be warehoused; if the liability is known at least one day in advance, the payment should be made via ACH Debit or Credit.

**PLEASE NOTE:** Same-day tax wires are intended only for extraordinary circumstances in which a payment cannot be scheduled earlier. Wire fees may be applied and passed on to your customers. Be aware that same-day tax wires are used primarily by businesses; except in the case of very large dollar amounts, individuals have the option of sending a check with their return to the IRS if the envelope is postmarked on the tax due date.

### REFERENCE NUMBERS

Treasury regulations require you to provide customers with the following two numbers for proof of payment if requested:

- 1** The Input Message Accountability Data (IMAD) number assigned by the Fedwire system
  - 2** The 15-digit Electronic Funds Transfer (EFT) number assigned by the FTCS
- If the reference numbers are needed, contact FTCS at **1.800.382.0045** or **1.314.425.1810**
  - Customers enrolled in EFTPS may access this information after the payment date through **EFTPS.gov** or by calling EFTPS at **1.800.555.4477**

### PROCESSING DEADLINES

- Fedwire operations begin at 9 p.m. ET (for the next business day)
- FTCS processing hours are from 8:30 a.m. to 5 p.m. ET
- Same-day transactions sent before 8:30 a.m. ET are queued for processing when FTCS opens for the business day

### REJECTED TRANSACTIONS

- Payments are rejected if they are received between 5 and 9 p.m. ET
- Transactions are also rejected if they contain formatting errors
- Rejected transactions are returned via a Fedwire Typecode 1002 wire with an explanation for the rejection

If a same-day payment is rejected and returned, you may correct and resubmit it to FTCS before 5 p.m. ET. Late transactions may be submitted the next business day but may be subject to IRS penalties.

### REVERSING A TRANSACTION

- You may request a reversal by transmitting a Fedwire 1001 or 1007 message to the FTCS within five business days of the original transaction
- The entire dollar amount of the transaction must be reversed
- After five business days, reversals are managed by the IRS. To request a reversal, call **1.800.829.4933** Monday through Friday (except federal holidays).

## ADDITIONAL INFORMATION

The following pages contain:

**1** Tables with:

- Business Name Control Job Aid
- Fedwire Tax Deposit Field Names for Typecode 1000
- Beneficiary Subfields for Single-Business Taxpayers
- Originator to Beneficiary Field information
- IRS Tax Forms and Tables (pp. 19–24)

**2** A same-day Taxpayer Worksheet can be found on pages 25–26. Customers will need to provide this information for you to wire payments on their behalf. If you need blank worksheets, you may download them at:

**EFTPS.gov > Help & Information > Downloads**

### EFTPS TIP

For help with formatting, reversals, or wire receipt confirmation, contact FTCS at **1.800.382.0045** or **1.314.425.1810** from 8:30 a.m. to 7 p.m. ET M–F.

## NAME CONTROL JOB AID

The name control consists of up to four alpha and/or numeric characters. It can be determined from the information specified on the first name line. Generally, the name control is derived from the first four characters of the business name. Self-employed businesses generally use the owner’s name as their legal name so the name control would be the first four characters of the taxpayer’s last name. An ampersand (&) and hyphen (-) are the only special characters allowed in the name control. The name control can have fewer but no more than four characters. Blanks may be present only at the end of the name control.

**Note: Do not include “dba” as part of the name control. These initials stand for “doing business as.”**

### BUSINESS NAME CONTROL VALID CHARACTERS:

- Numeric (0-9)
- Alpha (A-Z)
- Hyphen (-)
- Ampersand (&)

### SPECIAL BUSINESS NAME CONTROL RULE:

If an invalid character is used in the name line, drop the special character from the taxpayer’s name.

Example: Joe.com should be “JOEC” Another example is 4U.com. The name control should be “4UCO”

## BUSINESS NAME CONTROL MATRIX

| Name Control Underlined  | Name Control Rule   | Rule   |
|--|---|--|
| <u>S</u> umac Field Plow Partnership<br><u>11</u> th Street LLC<br><u>P &amp; P</u> Consulting<br><u>Y-Z</u> Drive LLP<br><u>ZZZ</u> Club<br><u>J</u> ohn Hackberry LLP<br><u>E</u> LM<br><u>OAK!</u> Tree | SUMA<br>11TH<br>P&PC<br>Y-ZD<br>ZZZC<br>JOHN<br>ELM<br>OAKT | Derive the name control from the first four significant characters of the business name.<br><br>Blanks may be present only at the end of the name control.   |
| The <u>W</u> illow LLC<br>The <u>H</u> awthorn   | WILL<br>THEH  | When determining a business’s name control, include the word “The” when it is followed by only one word.   |
| John <u>W</u> hat & Mary Who<br><u>H</u> awthorn, Willow & Hackberry   | WHAT<br>HAWT  | Determine the name control from the first four letters of the first partner’s last name.   |
| Michael Woods & Joseph Light, Ptrs<br>dba <u>M&amp;J</u> Furniture   | M&JF  | If the business or a trade name is present and it can be determined that the trade name is for a partnership, follow the Name Control procedures for partnerships.<br><br>Derive the name control from the first four significant characters of the business name.<br><br>Blanks may be present only at the end of the name control. |

SINGLE-BUSINESS TAXPAYER: {4200} BENEFICIARY FIELD

The information will **not** be edited by Fedwire but may be rejected by FTCS for failing IRS edits.

Do not use spaces or dashes in this field.

**A colon (:)** must follow each subfield, including the last subfield.

Rejected transactions are returned promptly to the originating FI with a message providing the reject reason.

REQUIRED {4200} BENEFICIARY SUBFIELDS—SINGLE-BUSINESS TAXPAYERS

| Subfield                             | Description         | Example               | Comments   |
|--------------------------------------|---------------------|-----------------------|--|
| Taxpayer Identification Number (TIN) | 9 digits            | 123456789:            | The TIN is unique for each taxpayer and is assigned by the IRS. NOTE: do not use "20092900"—which is the IRS Service Center.   |
| Taxpayer Name Control                | 4 characters        | NORT:                 | Usually the first four significant characters of the taxpayer's business name. The name control is assigned by the IRS.  |
| Taxpayer Name                        | Up to 35 characters | NORHLAND ELECTRONICS: | The name of the business for which taxes are being paid.   |
| Tax Type Code                        | 5 characters        | 94105:                | A five-character code that corresponds to a tax form number and type of payment. See pp.19-24 for a list of valid tax type codes.  |
| Tax Year                             | 2 digits            | 09:                   | The two-digit valid tax year code for which the taxes are being paid.  |
| Tax Month                            | 2 digits            | 12:                   | The two-digit valid tax month code. See pp.19-24 for valid months for each tax type.<br><br>NOTE: Use "0" for the first digit of a single-digit month (for example, <b>03</b> for March). Refer to pp.19-24 for valid months for each tax type.<br><br>IRS quarters should be:<br>03 = first quarter<br>06 = second quarter<br>09 = third quarter<br>12 = fourth quarter |

**EXAMPLE** 123456789:NORT:NORHLANDELECTRONICS:94105:08:12:

SINGLE-BUSINESS {6000} ORIGINATOR TO BENEFICIARY FIELD

The Originator to Beneficiary field is reserved for information about tax, interest, penalty, and subtypes for tax types 720, 941, 944, and CT-1 (abstracts and subcategories). **This is optional information.**

**The sum of tax, interest, penalty, and/or subtype subfields must equal the total amount of the Fedwire.** If the sum does not equal the total dollar amount of the Fedwire, the transaction will be reported to the IRS as only the tax amount. A colon (:) must follow each subfield, including the last subfield. Fedwire will not edit this information, but the FTCS will. Certain errors may result in incorrect reporting of tax information to the IRS.

See page 19–21 for subtype / subcategory codes.

| Subfield | Description     | Example  |
|----------|-----------------|--|
| T        | Tax Amount      | <p>The dollar amount of the tax obligation.</p> <ul style="list-style-type: none"> <li>The letter <b>T</b>, a dollar sign (\$), the dollar amount with a decimal point, and final colon are <b>required</b> to designate the tax amount subfield.</li> </ul> <p>EXAMPLE: <b>T\$10000.00:</b> or <b>T\$10,000.00:</b></p> <ul style="list-style-type: none"> <li>The tax amount may be further subdivided into tax subtype (abstract and subcategory) amounts.</li> </ul> |
| I        | Interest Amount | <p>The dollar amount of an interest payment. The interest amount is reported separately from the tax and penalty amount.</p> <ul style="list-style-type: none"> <li>The letter <b>I</b>, a dollar sign (\$), the dollar amount with a decimal point, and final colon are <b>required</b> to designate an interest amount subfield.</li> </ul> <p>EXAMPLE: <b>I\$50000.00:</b> or <b>I\$5,000.00:</b></p>   |
| P        | Penalty Amount  | <p>The dollar amount of a penalty payment. The penalty amount is reported separately from the tax and interest amounts.</p> <ul style="list-style-type: none"> <li>The letter <b>P</b>, a dollar sign (\$), the dollar amount with a decimal point, and final colon are <b>required</b> to designate a penalty amount subfield.</li> </ul> <p>EXAMPLE: <b>P\$10000.00:</b> or <b>P\$1,000.00:</b></p>  |

EXAMPLE T\$10000.00:I\$5000.00:P\$1000.00:

| Subfield               | Description   | Example  |
|------------------------|---|--|
| XXX<br>(3 digits)      | Abstract Number<br>EXAMPLE: <b>062</b>  | <p>Abstract numbers are used for reporting Form Number 720 tax subtypes (see page 19-21 for a list of eligible abstract numbers).</p> <p>NOTE: Convert two-digit abstract numbers to the required three digits by placing a <b>0</b> in the first position.</p> <ul style="list-style-type: none"> <li>Each Form Number 720 tax deposit may contain one or more abstract numbers.</li> <li>The three-digit abstract code, a dollar sign (\$), the dollar amount with a decimal point, and final colon are <b>required</b> for each abstract reported.</li> </ul> <p>EXAMPLE: <b>062\$3500.00</b> or <b>062\$3,500.00:</b></p>  |
| XXXX<br>(4 characters) | Subcategory Code<br>EXAMPLES:<br>941 <b>SOCS<br/>MEDI<br/>WITH</b><br><br>CT-1 <b>RRT1<br/>RRT2</b> | <p>Subcategory codes are used for reporting Form Numbers 941, 944, and CT-1 tax subtypes (see pages 19-21 for a list of eligible subcategory codes).</p> <ul style="list-style-type: none"> <li>Each Form Number 941, 944, or CT-1 deposit may contain one or more subcategory codes.</li> </ul> <p>NOTE: Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.</p> <ul style="list-style-type: none"> <li>The four-digit subcategory code, the dollar sign (\$), the dollar amount with a decimal point, and the final colon are <b>required</b> for each subcategory reported.</li> </ul> <p>EXAMPLE: <b>MEDI\$2500.00:</b> or <b>MEDI\$2,500.00:</b></p> |

The FI can create a separate Fedwire to pay only interest or penalties, using the appropriate tax type code in the {4200} Beneficiary field.

Page 25 includes a **Taxpayer Worksheet** and a subset of the **most common IRS Tax Types**, which the FI may copy and provide to the business taxpayer for providing complete and accurate information to the FI.

For a list of the most common IRS tax types and subtypes, see pages 19–24.

## INTERNATIONAL TAX PAYMENTS

Taxpayers living overseas must have a U.S. bank account to use EFTPS. Financial institutions located outside the U.S. may assist taxpayers with federal tax payments with the help of a Qualified Intermediary.

### WHAT IS A QUALIFIED INTERMEDIARY?

A foreign bank, investment firm, or financial institution may apply to the IRS to become a Qualified Intermediary (QI), which may withhold U.S. federal taxes for taxpayers and assume primary responsibility for paying these taxes with EFTPS.

Typically, this service is provided to:

- 1 Companies with overseas offices staffed with expatriates from the U.S.
- 2 Non-U.S. citizens with investments taxed in the U.S.

QIs may also use a SWIFT message to instruct a U.S.-based correspondent financial institution to initiate a Fedwire funds transfer.

To learn more about Qualified Intermediaries, visit

[www.irs.gov](http://www.irs.gov) > **Businesses** > **International Businesses** > **Qualified Intermediaries (QI)**.

### THE FOLLOWING PAGES CONTAIN THESE TABLES AND WORKSHEETS:

- Message Formats for MT103 and MT202 SWIFT Messages
- Converting MT103 and MT202 SWIFT Messages to Fedwire Funds Format
- SWIFT Answer Codes and Definitions
- NACHA Reason Codes for SWIFT MT202 Return Messages
- IRS Tax Forms and Tables (pp. 19–24)
- Same-day Taxpayer Worksheet (pp. 25–26)

## MESSAGE FORMAT FOR MT103 SWIFT MESSAGES

| Status             | Field/Tag                   | Field Name   | Content/Options   |
|--------------------|-----------------------------|--|---|
| Receiver           | Output Header, Block 1, BIC | U.S.-based financial institution   | 11 characters   |
| Sender             | Output Header, Block 2, BIC | QI/Qi's financial institution BIC  | 11 characters   |
| Mandatory          | 20                          | <b>Transaction Reference Number</b> :20:2222233333   | 16x   |
| Mandatory          | 32A                         | <b>Value Date, Currency Code, Amount</b><br>:32A:021218USD555,01   |   |
| Mandatory          | 50K                         | <b>Ordering Customer (full name and address)</b><br>:50K:/87654321 Anyone Ltd  | opt'l party identifier 4*35x                              |
| Mandatory          | 56D                         | <b>Intermediary Institution</b> :56D://FW091036164<br>US TREAS SINGLE TX   |   |
| Mandatory with 56D | 57D                         | <b>Beneficiary Institution</b> :57D:/20092900<br>IRS Jane Smith 212.765.4321   | Contact Name and Telephone Number optional but encouraged |
| Mandatory          | 59                          | <b>Beneficiary</b> :59:/987654321:ANYO: Anyone Ltd:<br>09455:09:12:<br>where 987654321 = QI-EIN ANYO = Name Control<br>Anyone Ltd = QI Name 09455 = Tax Type code<br>09 = Tax year<br>12 = Tax month | opt'l party identifier 4*35x                              |
| Mandatory          | 71A                         | Details of Charges<br>:71A:OUR   | Bank fees not to be deducted from this transaction        |

## CONVERTING MT103 SWIFT MESSAGES TO FEDWIRE FUNDS FORMAT

| MT103 SWIFT MESSAGE            |   | FEDWIRE FUNDS FORMAT   |   |
|--------------------------------|---|--|---|
| Status                         | Field Name & Description  | Field Name   | Typecode 1000 (value)   |
| SWIFT Receiving Institution    | Output Header, Block 1, BIC (11 characters)   | {3100} Sender ABA and Name   | ABA and Short Name of U.S.-based financial institution  |
| Transaction Amount             | :32A:<br>1 <sup>st</sup> subfield for Value Date (6 positions YYMMDD)<br>2 <sup>nd</sup> subfield for Currency Code (USD)<br>3 <sup>rd</sup> subfield for amount (14 positions plus decimal comma; maximum of 13 positions for Fedwire) | {2000} Amount  | Total deposit amount with commas and decimal point. The amount must be numeric, greater than \$0.00, and less than \$10 billion. The dollar sign is not required. |
| Ordering Customer              | :50:Anyone Ltd  | {5000} Originator  | Federal Tax Collection Service (FTCS) ignores this field.   |
| Intermediary Institution       | :56D://FW091036164 US TREAS SINGLE TX   | {3400} Receiver ABA Number and Name (9 digits)   | 091036164 US TREAS SINGLE TX  |
| Beneficiary Type               | Based on the SWIFT MT used and fields 50/59   | {3600} Business Function Code  | CTR   |
| Beneficiary's Bank             | 57D:/20092900/IRS<br>Contact Name and Telephone Number optional but encouraged  | {4100} Beneficiary FI  | p20092900 IRS<br>Contact Name and Telephone Number optional but encouraged  |
| Beneficiary                    | "59:4*35x and opt'l party identifier (Tax ID Number -QI-EIN; Name Control; Name; Tax Type; Year; Month) :59:/987654321:ANYO: Anyone Ltd:09455:09:12:"   | {4200} Beneficiary<br>Notes:<br>• Fedwire requires an ID Code in the first position of this field. The U.S. FI will provide the ID code, but FTCS ignores that first position on federal tax payments.<br>• Some FIs label this field as "Account Number" on internal software or forms. | gTaxpayer ID Name: Name Control, Taxpayer Name, Tax Type, Tax Year, Tax Month: g987654321:ANYO: Anyone Ltd: 09455:09:12:  |
| Sending Institution            | Output Header, Block 2, BIC (11 characters)   | {5100} Originator's FI   | FTCS ignores this field.  |
| SWIFT Details of Charges Field | :71A:OUR<br>This asks the SWIFT Receiver to NOT deduct any bank charges from the principal amount of the transaction.   | {3700} Charges   | FTCS ignores this field.  |



## MESSAGE FORMAT FOR MT202 SWIFT MESSAGES

| Status             | Field/Tag  | Field Name   | Content/Options   |
|--------------------|--|--|---|
| Receiver           | Output Header, Block 1, BIC                          | U.S.-based financial institution   | 11 characters   |
| Sender             | Output Header, Block 2, BIC                          | QI/Qi's financial institution BIC  | 11 characters   |
| Mandatory          | 20   | <b>Transaction Reference Number</b><br>:20:222223333   | 16x   |
| Mandatory          | 21   | <b>Related Reference</b> :21:987654321 where 987654321=QI-EIN  | 16x   |
| Mandatory          | 32A  | <b>Value Date, Currency Code, Amount</b><br>:32A:021218USD555,01   |   |
| Mandatory          | 52D  | <b>Ordering Customer</b><br>:52D:Anyone Ltd  | opt'l party identifier 4*35x                              |
| Mandatory          | 56D  | <b>Intermediary Institution</b><br>:56D://FW091036164 US TREAS SINGLE TX   |   |
| Mandatory with 56D | 57D  | <b>Beneficiary Institution</b> :57D:/20092900 IRS Jane Smith 212.765.4321  | Contact Name and Telephone Number optional but encouraged |
| Mandatory          | 58D<br>D = Name & address, optional party identifier | <b>Beneficiary</b> :59:/987654321:ANYO: Anyone Ltd: 09455:09:12: where 987654321 = QI-EIN<br>ANYO = Name Control<br>Anyone Ltd = QI Name<br>09455 = Tax Type code<br>09 = Tax year<br>12 = Tax month | Use option "D"  |

## CONVERTING MT202 SWIFT MESSAGES TO FEDWIRE FUNDS FORMAT

| MT202 SWIFT MESSAGE         |  | FEDWIRE FUNDS FORMAT   |   |
|-----------------------------|--|--|---|
| Status                      | Field Name & Description   | Field Name   | Typecode 1000 (value)   |
| SWIFT Receiving Institution | Output Header, Block 1, BIC (11 characters)  | {3100} Sender ABA and Name   | Originating ABA and Short Name  |
| Transaction Amount          | :32A:<br>1 <sup>st</sup> subfield for Value Date (6 positions YYMMDD)<br>2 <sup>nd</sup> subfield for Currency Code (USD)<br>3 <sup>rd</sup> subfield for amount (14 positions plus decimal comma; maximum of 13 positions for Fedwire)<br>:32A:001218USD555,01<br>(comma indicates decimal point in amount) | {2000} Amount  | Total deposit amount with commas and decimal point. The amount must be numeric, greater than \$0.00, and less than \$10 billion. The dollar sign is not required.<br><br>555.01 |
| Intermediary Institution    | :56D://FW091036164 US TREAS SINGLE TX  | {3400} Receiver ABA Number and Name (9 digits)   | 091036164 US TREAS SINGLE TX  |
| Beneficiary Type            | Based on the SWIFT MT used and fields 50/59.   | {3600} Business Function Code  | CTR   |
| Beneficiary's Bank          | 57D:/20092900/IRS<br>Contact Name and Telephone Number optional but encouraged   | {4100} Beneficiary FI  | p20092900 IRS<br>Contact Name and Telephone Number optional but encouraged  |
| Beneficiary                 | *59:4*35x and opt'l party identifier (Tax ID Number-QI-EIN; Name Control; Name; Tax Type; Year; Month)<br>:59:/987654321:ANYO: Anyone Ltd:09455:09:12:   | {4200} Beneficiary<br>Notes:<br>• Fedwire requires an ID Code in the first position of this field. The U.S. FI will provide the ID code, but FTCS ignores that first position on federal tax payments.<br>• Some FIs label this field as "Account Number" on internal software or forms. | gTaxpayer ID Name: Name Control, Taxpayer Name, Tax Type, Tax Year, Tax Month:<br>987654321:ANYO: Anyone Ltd:<br>09455:09:12:   |

## SWIFT ANSWER CODES & DEFINITIONS

### Answer Codes & Definitions (Field 76 for SWIFT MT296 Messages)

- /1/ We hereby confirm that we carried out your order on (1) (YYMMDD).
- /2/ We hereby confirm that the transaction has been effected and advised on (1) (YYMMDD).
- /3/ Further information on details of payments is as follows (1).
- /4/ Identification and address of the beneficiary are as follows (1) (new field 58a/59).
- /5/ The account should be with (1) (new field 57a).
- /6/ Please credit the account (1) (new field 58a/59).
- /7/ We confirm to you the regularity of the order mentioned in your query, with the following Authorization Code/Test Key Code word (1).
- /8/ We confirm amendment to your message as requested.
- /9/ We are unable to comply with your amendment request.
- /10/ We authorize you to debit our account.
- /11/ Cover refunded to the credit of (1) (account/place).
- /12/ Stop instructions are not acceptable. (Reason).
- /13/ Stop instructions duly recoded. (Further details, where applicable).
- /14/ Stop instructions valid until (1) (YYMMDD).

### ANSWER NUMBER MAY CONTAIN ONE OR MORE OF THE FOLLOWING CODES IN THE CHECK TRUNCATION ENVIRONMENT:

- /15/ Further information on the item per your request is as follows (1).
- /16/ Date, check number, and query code (Original or Copy) of check sent (1).

**DEFINITIONS WITH (1) REQUIRE SUPPLEMENTARY INFORMATION. THIS SUPPLEMENTARY INFORMATION MUST BE THE FIRST INFORMATION FOLLOWING THE CODE NUMBER.**

## NACHA REASON CODES (FOR SWIFT MT202 RETURN MESSAGES)

| Return Code | Description                                  |
|-------------|--|
| R01         | Insufficient Funds                           |
| R02         | Account Closed                               |
| R03         | No Account/Unable to Locate Account          |
| R04         | Invalid Account Number                       |
| R05         | RESERVED                                     |
| R06         | Returned per ODFI request                    |
| R07         | Authorization Revoked by Customer            |
| R08         | Payment Stopped                              |
| R09         | Uncollected Funds                            |
| R10         | Customer Advises not Authorized              |
| R11         | Customer Truncation Entry Return             |
| R12         | Branch Sold to Another DFI                   |
| R13         | Receiving DFI Not Qualified to Participate*  |
| R14         | Representative Payee Deceased                |
| R15         | Beneficiary or Account Holder Deceased       |
| R16         | Account Frozen                               |
| R17         | FREE FORMAT TEXT (File Edit Record Criteria) |
| R18         | Improper Effective Entry Date*               |
| R19         | Amount Field Error*                          |

## NACHA REASON CODES (FOR SWIFT MT202 RETURN MESSAGES)

| Return Code | Description                                       |
|-------------|---|
| R20         | Non-Transaction Account                           |
| R21         | Invalid Company Identification                    |
| R22         | Invalid Individual ID Number                      |
| R23         | Credit Entry Refused by Receiver                  |
| R24         | Duplicate Entry                                   |
| R25         | Addenda error*                                    |
| R26         | Mandatory Field error*                            |
| R27         | Trace Number error*                               |
| R28         | Routing Number Check Digit error*                 |
| R29         | Corporate Customer Advises not Authorized         |
| R30         | RDFI not Participant in Check Truncation Program* |
| R31         | Permissible Return entry                          |
| R32         | RDFI Non-Settlement*                              |
| R33         | Return of XCK entry                               |
| R34         | Limited Participation DFI*                        |

(\* ) THESE CODES ARE GENERATED DIRECTLY BY THE ACH OPERATOR (FEDERAL RESERVE BANK).

### Codes to be used for Automated Dishonored Return Entries

|     |                                       |
|-----|---------------------------------------|
| R61 | Misrouted Return                      |
| R67 | Duplicate Return                      |
| R68 | Untimely Return                       |
| R69 | Multiple Errors                       |
| R70 | Permissible Return Entry Not Accepted |

### Codes to be used for Automated Contested Dishonored Return Entries

|     |                                 |
|-----|---------------------------------|
| R71 | Misrouted Dishonored Return     |
| R72 | Untimely Dishonored Return      |
| R73 | Timely Original Return          |
| R74 | Corrected Return                |
| R75 | Original Return Not a Duplicate |
| R76 | No Errors Found on Original     |

## TRUSTED PARTNER INTERFACE

**Trusted Partner Interface (TPI)** is a free public XML schema that is invisibly integrated into a financial institution's online bill payment services. It's a convenient way for your customers to schedule tax payments at the same time as other bill payments.

When customers pay their taxes with TPI, they'll log in to your Web site and go through the same steps as any other bill payment to schedule an ACH debit payment. No EFTPS messaging is visible.

### TPI:

- Helps your financial institution build lasting relationships with customers by providing value-added services
- Offers online enrollment and payment history functionality
- Saves time and money

### TPI is NOT:

- Designed to enable you to schedule tax payments for customers
- A replacement for same-day tax payment wires
- An interface to make any non-tax payment
- An IRS e-File system for transmitting tax forms

The TPI XML schema is provided free to all financial institutions, but internal integration costs will apply. For more information about TPI, please e-mail [efptrustedpartner@fms.treas.gov](mailto:efptrustedpartner@fms.treas.gov) or call **1.202.874.5350**.

# IRS TAX FORMS AND TABLES

## IRS TAX FORM NUMBERS & CODES—BUSINESSES

Refer to this guide to find common tax form information before making your payment online or by phone.

Please note that this table is not all-inclusive. If a particular number is not listed, contact the IRS at **1.800.829.4933**.

| IRS Tax Form Number | Phone Payment EFTPS Form No. | Valid Tax Period Ending Dates | Tax Description   | Payment Due Information  | **Financial Institution Tax Form Code No.      |
|---------------------|------------------------------|-------------------------------|---|--|--|
| 11-C                | 112                          | 01–12                         | Occupational Tax and Registration Return for Wagering   | Payment due with a return<br>Payment due on an IRS notice  | 01111<br>01117                                 |
| 706-GS (D)          | 706473                       | 12                            | Generation-Skipping Transfer Tax Return for Distributions   | Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | 70621<br>70627<br>70622                        |
| 706-GS (T)          | 706478                       | 12                            | Generation-Skipping Transfer Tax Return for Terminations  | Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | 70631<br>70637<br>70632                        |
| 709                 | 709                          | 01–12                         | United States Gift (and Generation-Skipping Transfer) Tax Return  | Payment due with a return<br>Payment due on an IRS notice<br><b>Estimated Payment</b>  | 07091<br>07097<br><b>07096</b>                 |
| 7200D               | 7200D                        | 08                            | Branded Prescription Drug Fee   | Branded Prescription Drug Fee  | 7200D  |
| 730                 | 730                          | 01–12                         | Monthly Tax Return for Wagers   | Payment due with a return<br>Payment due on an IRS notice  | 07301<br>07307                                 |
| 926                 | 926                          | 12                            | Return by a U.S. Transferor of Property to a Foreign Corporation  | Payment due with a return<br>Payment due on an IRS notice  | 09261<br>09267                                 |
| 940                 | 940                          | 12                            | Employer's Annual Federal Unemployment (FUTA) Tax Return  | <b>Federal Tax Deposit</b><br>Payment due with a return<br>A deficiency assessed by IRS  | <b>09405</b><br>09401<br>09404                 |
| 941                 | 941                          | 03, 06, 09, 12                | Employer's Quarterly Federal Tax Return   | <b>Federal Tax Deposit</b><br>Payment due with a return<br>Payment due on an IRS notice<br>A deficiency assessed by IRS<br>Subcategory breakdown for 941:<br>Social Security = "1"<br>Medicare = "2"<br>Withheld = "3" | <b>94105</b><br>94101<br>94107<br>94104        |
| 943                 | 943                          | 12                            | Employer's Annual Federal Tax Return for Agricultural Employees   | <b>Federal Tax Deposit</b><br>Payment due with a return<br>Payment due on an IRS notice<br>A deficiency assessed by IRS  | <b>09435</b><br>09431<br>09437<br>09434        |
| 944                 | 944                          | 12                            | Employer's Annual Federal Tax Return  | <b>Federal Tax Deposit</b><br>Payment due with a return<br>Payment due on an IRS notice<br>Subcategory breakdown for 944:<br>Social Security = "1"<br>Medicare = "2"<br>Withheld = "3"                                 | <b>94405</b><br>94401<br>94407                 |
| 945                 | 945                          | 12                            | Annual Return of Withheld Federal Income Tax  | <b>Federal Tax Deposit</b><br>Payment due with a return<br>Payment due on an IRS notice  | <b>09455</b><br>09451<br>09457                 |
| 990                 | 990                          | 01–12‡                        | Return of Organization Exempt from Income Tax   | Payment due with a return<br>Payment due on an IRS notice  | 09901<br>09907                                 |
| 990-BL              | 99025                        | 01–12‡                        | Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons           | Payment due with a return<br>Payment due on an IRS notice  | 99011<br>99017                                 |
| 990-C               | 9902                         | 01–12‡                        | U.S. Income Tax Return for Cooperative Associations   | <b>Estimated Payment</b><br>Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | <b>99026</b><br>99021<br>99027<br>99022        |
| 990-PF              | 99073                        | 01–12‡                        | Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation | <b>Estimated Payment</b><br>Payment due with a return<br>Payment due on an IRS notice  | <b>99036</b><br>99031<br>99037                 |
| 990-T               | 9908                         | 01–12‡                        | Exempt Organization Business Income Tax Return and proxy tax under section 6033(e)                            | <b>Estimated Payment</b><br>Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | <b>99046</b><br>99041<br>99047<br>99402        |
| 1041                | 1041                         | 01–12‡                        | U.S. Income Tax Return for Estates and Trusts   | <b>Federal Tax Deposit</b><br>Payment due on an IRS notice<br><b>Estimated payment</b><br>Payment due on an extension  | <b>10411</b><br>10417<br><b>10416</b><br>10412 |
| 1041-A              | 10412                        | 01–12                         | U.S. Information Return Trust Accumulation of Charitable Amounts  | Payment due with a return<br>Payment due on an IRS notice  | 14111<br>14117                                 |
| 1042                | 1042                         | 12                            | Annual Withholding Tax Return for U.S. Source Income of Foreign Persons                                       | <b>Federal Tax Deposit</b><br>Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | 10425<br>10421<br>10427<br>10422               |
| 1065                | 1065                         | 01–12‡                        | U.S. Return of Partnership Income   | Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension<br>Estimated Payment  | 10651<br>10657<br>10652<br>10656               |

## IRS TAX FORM NUMBERS & CODES—BUSINESSES (Continued)

| IRS Tax Form Number | Phone Payment EFTPS Form No. | Valid Tax Period Ending Dates | Tax Description  | Payment Due Information  | ** Financial Institution Tax Form Code No.       |
|---------------------|------------------------------|-------------------------------|--|--|--|
| 1066                | 1066                         | 01-12                         | U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return   | Payment due on an IRS notice<br>Payment due on an extension  | 10667<br>10662                                   |
| 1120                | 1120                         | 01-12‡                        | U.S. Corporation Income Tax Return   | <b>Estimated payment</b><br>Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension<br>Amended return (1120X)                               | <b>11206</b><br>11201<br>11209<br>11202<br>11200 |
| 1120-IC-DISC        | 112034                       | 01-12‡                        | Interest Charge Domestic International Sales Corporation Return  | Payment due with a return<br>Payment due on an IRS notice  | 11211<br>11217                                   |
| 2290                | 2290                         | 01-12                         | Heavy Highway Vehicle Use Tax Return   | Payment due with a return<br>Payment due on an IRS notice  | 22901<br>22907                                   |
| 2438                | 2438                         | 12                            | Undistributed Capital Gains Tax Return   | Payment due with a return<br>Payment due on an IRS notice  | 24381<br>24387                                   |
| 3520                | 3520                         | 12                            | Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts                            | Payment due with a return<br>Payment due on an IRS notice  | 35201<br>35207                                   |
| 4720                | 4720                         | 01-12                         | Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code                                     | Payment due with a return<br>Payment due on an IRS notice  | 47201<br>47207                                   |
| 5227                | 5227                         | 01-12‡                        | Split-Interest Trust Information Return  | Payment due with a return<br>Payment due on an IRS notice  | 52271<br>52277                                   |
| 5329                | 5329                         | 01-12                         | Additional Taxes on Qualified Plans (including IRAs) and Other Tax Favored Accounts                                      | Payment due on an IRS notice   | 53297  |
| 6069                | 6069                         | 12                            | Return of Excise Tax on Excess Contributions to Black Lung Benefit Trst-Section 4953 & Computation-Section 192 Deduction | Payment due with a return<br>Payment due on an IRS notice  | 60691<br>60697                                   |
| 8038                | 8038                         | 01-12                         | Information Return for Tax Exempt Private Activity Bond-Issues   | Payment due with a return<br>Payment due on an IRS notice  | 80381<br>80387                                   |
| 8288                | 8288                         | 01-12                         | U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Estate Property Interests                   | Payment due with a return<br>Payment due on an IRS notice  | 82881<br>82887                                   |
| 8404                | 8404                         | 01-12                         | Interest Charge on DISC-Related Deferred Tax Liability   | Payment due with a return<br>Payment due on an IRS notice  | 84041<br>84047                                   |
| 8612                | 8612                         | 01-12                         | Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts  | Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | 86121<br>86127<br>86122                          |
| 8613                | 8613                         | 01-12                         | Return of Excise Tax on Undistributed Income of Regulated Investment Company   | Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | 86131<br>86137<br>86132                          |
| 8697                | 8697                         | 01-12                         | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts  | Payment due with a return<br>Payment due on an IRS notice  | 86971<br>86977                                   |
| 8725                | 8725                         | 01-12                         | Excise Tax on Greenmail  | Payment due on an IRS notice<br>Payment due on an extension  | 87257<br>87252                                   |
| 8752                | 8752                         | 12                            | Required Payment or Refund Under Section 7519  | Payment due with a return<br>Payment due on an IRS notice  | 87521<br>87527                                   |
| 8804                | 8804                         | 01-12                         | Annual Return for Partnership Withholding Tax (Section 1446)   | Payment due with a return<br>Payment due on an IRS notice<br>Payment due on an extension   | 88041<br>88047<br>88042                          |
| 8805                | 8805                         | 01-12                         | Foreign Partners Information Statement of Section 1446 Withholding Tax   | Payment due with a return<br>Payment due on an IRS notice  | 88041<br>88047                                   |
| 8813                | 8813                         | 01-12                         | Partnership Withholding Tax Payment Voucher (Section 1446)   | Payment due with a return<br>Payment due on an IRS notice  | 88041<br>88407                                   |
| 8831                | 8831                         | 01-12                         | Excise Taxes on Excess Inclusions of REMIC Residual Interests  | Payment due with a return<br>Payment due on an IRS notice  | 86121<br>86127                                   |
| 8876                | 8876                         | 01-12                         | Excise Tax on Structured Settlement Factoring Transactions   | Payment due with a return<br>Payment due on an IRS notice<br>An estimated payment<br>Payment due on an extension   | 88761<br>88767<br>88766<br>88762                 |
| 8963                | 8963                         | 09                            | Insurance Provider Fee   | Payment due on an IRS notice   | 89637  |
| CT-1                | 281                          | 12                            | Employer's Annual Railroad Retirement Tax Return   | <b>Federal Tax Deposit</b><br>Payment due with a return<br>Payment due on an IRS notice<br>Subcategory breakdown for CT-1:<br>Tier 1 (FICA) = "1"<br>Tier 2 (Industry) = "2" | <b>10005</b><br>10001<br>10007                   |

\* The first four positions of the FI Tax Code (as shown above) are the actual form you are filing in most cases. Example: If you wish to designate your payment for a Form 941 penalty, you would place 94109 in the addenda field TXP02. If you are paying an amount due on an IRS notice that includes penalty or interest, it is not necessary to split the payment. Use tax type 94107 to pay the entire amount of a Form 941 notice.

\*\* Those tax type codes ending in "7" include Installment Agreement payments.

‡ The tax period month must match the company's fiscal year for these forms.

## IRS TAX FORM NUMBERS & CODES—BUSINESSES (continued)

| IRS Tax Form Number | Phone Payment EFTPS Form No. | Valid Tax Period Ending Dates | **Financial Institution Tax Form Code No. | Tax Description  |
|---------------------|------------------------------|-------------------------------|---|--|
| <b>7004</b>         |                              |                               |   | <b>Application to File Automatic Extension of Time to File</b>   |
| For Form 706-GS(D)  | 706473                       | 12                            | 70622                                     | Generation-Skipping Transfer Tax Return for Distribution   |
| For Form 706-GS(T)  | 706478                       | 12                            | 70632                                     | Generation-Skipping Transfer Tax Return for Termination  |
| For Form 990-C      | 9902                         | 01–12                         | 99022                                     | U.S. Income Tax Return for Cooperative Associations  |
| For Form 1041       | 1041                         | 01–12‡                        | 10412                                     | U.S. Income Tax for Estates & Trust  |
| For Form 1042       | 1042                         | 12                            | 10422                                     | Annual Withholding Tax Return for U.S. Source Income of Foreign Persons  |
| For Form 1065       | 1065                         | 01–12‡                        | 10652                                     | U.S. Return of Partnership Income  |
| For Form 1066       | 1066                         | 01–12                         | 10662                                     | U.S. Real Estate Mortgage Investment Conduct (REMIC) Income Tax Return   |
| For Form 1120 (all) | 1120                         | 01–12‡                        | 11202                                     | U.S. Corporation Income Tax Return   |
| For Form 3520-A     | 3520                         | 12                            | 35202                                     | Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts                            |
| For Form 8612       | 8612                         | 01–12                         | 86122                                     | Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts  |
| For Form 8613       | 8613                         | 01–12                         | 86132                                     | Return of Excise Tax on Undistributed Income of Regulated Investment Company   |
| For Form 8725       | 8725                         | 00                            | 87252                                     | Excise Tax on Greenmail  |
| For Form 8804       | 8804                         | 01–12                         | 88042                                     | Annual Return for Partnership Withholding Tax (Section 1446)   |
| For Form 8831       | 8831                         | 01–12                         | 88312                                     | Excise Taxes on Excess Inclusions of REMIC Residual Interest   |
| For Form 8876       | 8876                         | 01–12                         | 88762                                     | Excise Taxes on Structured Settlement Factoring Transactions   |
| <b>8868</b>         | 8868                         |                               |   | <b>Application for Extensions of Time to File an Exempt Organization Return</b>  |
| For Form 990        | 990                          | 01–12‡                        | 09907                                     | Return of Organization Exempt Income Tax   |
| For Form 990-BL     | 99025                        | 01–12‡                        | 99017                                     | Information & Initial Excise Tax Return for Black Lung Benefit Trust & Certain Related Persons                           |
| For Form 990-PF     | 99073                        | 01–12‡                        | 99037                                     | Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation            |
| For Form 990-T      | 9908                         | 01–12‡                        | 99047                                     | Exempt Organization Business Income Tax Return and proxy tax under section 6033(e)                                       |
| For Form 1041-A     | 10412                        | 01–12                         | 14117                                     | U.S. Information Return Trust Accumulation of Charitable Amounts   |
| For Form 4720       | 4720                         | 01–12                         | 47207                                     | Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code                                     |
| For Form 5227       | 5227                         | 01–12                         | 52277                                     | Split-Interest Trust Information Return  |
| For Form 6069       | 6069                         | 12                            | 60697                                     | Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Section 4953 & Computation-Section 192 Deduction |

## IRS TAX FORM NUMBERS & CODES—BUSINESSES (continued)

### 941 EMPLOYER'S QUARTERLY FEDERAL TAX AND 944 EMPLOYER'S ANNUAL EMPLOYMENT TAX SUBCATEGORIES

- 1—Social Security Amount
- 2—Medicare Amount
- 3—Withholding Amount

Remember: The total of these breakout amounts must balance to the 941 and/or the 944 tax payments. Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

### CT-1 RAILROAD RETIREMENT TAX AND UNEMPLOYMENT SUBCATEGORIES

- 1—FICA Amount
- 2—Industry Amount

Remember: The total of these breakout amounts must balance to the CT-1 tax payment.

The following chart is a reference list of various IRS Excise Tax Numbers.

| Excise IRS Tax Number | Description  |
|-----------------------|--|
| 14                    | Aviation, gasoline   |
| 18                    | Domestic petroleum oil spill tax   |
| 19                    | ODC tax on imported products   |
| 20                    | Ozone-depleting chemicals (floor stock)  |
| 21                    | Imported petroleum products oil spill tax  |
| 22                    | Local telephone service & teletype/writer exchange service   |
| 26                    | Transportation of person by air  |
| 27                    | Use of international air travel facilities   |
| 28                    | Transportation of property by air  |
| 29                    | Transportation by water  |
| 30                    | Foreign Insurance Taxes, Life Insurance, sickness and accident policies, and annuity contracts   |
| 31                    | Obligations not Registered Form  |
| 33                    | Truck, trailer, and semitrailer chassis and bodies, and tractors   |
| 35                    | Kerosene: Tax on removal at terminal rack. Tax on taxable events other than removal at terminal rack.  |
| 36                    | Coal-Underground mined-\$ per ton  |
| 37                    | Coal-Underground mined-% of sales price  |
| 38                    | Coal-Surface mined-\$ per ton  |
| 39                    | Coal-Surface mined-% of sales price  |
| 40                    | Gas guzzler tax  |
| 41                    | Sport fishing equipment (other than fishing rods and fishing poles)  |
| 42                    | Electric outboard motors   |
| 44                    | Bows, quivers, broadheads, and points  |
| 51                    | Alcohol and cellulosic biofuel sold but not used as fuel   |
| 60                    | Diesel Fuel: Tax on removal at terminal rack. Tax on taxable events other than removal at terminal rack. Tax on sale or removal of biodiesel mixture other than removal at terminal rack |



| Excise IRS Tax Number – cont'd | Description   |
|--------------------------------|---|
| 62                             | Gasoline: Tax on removal at terminal rack   |
|                                | Tax on taxable events other than removal at terminal rack                                   |
|                                | Tax on sale or removal of alcohol fuel mixture other than removal at terminal rack          |
| 64                             | Inland Waterways Fuel Use Tax   |
| 69                             | Kerosene for use in aviation  |
| 77                             | Kerosene for use in commercial aviation (other than foreign trade)                          |
| 79                             | Other fuels   |
| 97                             | Vaccines  |
| 98                             | Ozone-Deplete chemicals (ODCs)  |
| 104                            | Diesel-water fuel emulsion  |
| 105                            | Dyed diesel fuel, LUST tax  |
| 106                            | Arrow shafts  |
| 107                            | Dyed kerosene, LUST tax   |
| 108                            | Taxable tires other than biasply or super single tires                                      |
| 109                            | Taxable biasply or super single tires (other than super single tires designed for steering) |
| 110                            | Fishing rods and fishing poles  |
| 111                            | Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade          |
| 112                            | Liquefied Petroleum Gas (LPG)   |
| 113                            | Taxable tires, super single tires designed for steering                                     |
| 114                            | Fishing tackle boxes  |
| 117                            | Biodiesel sold as but not used as fuel  |
| 118                            | P series fuels  |
| 119                            | LUST tax, other exempt removal  |
| 120                            | Compressed natural gas (CNG) (CGE = 126.67 cu. Ft.)   |
| 121                            | Liquefied hydrogen  |
| 122                            | Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process      |
| 123                            | Liquid fuel derived from biomass  |
| 124                            | Liquefied natural gas (LNG)   |
| 125                            | LUST tax on inland waterways fuel use   |

## NOTE

If a particular number is not listed, please refer to your IRS excise tax form instructions or [www.irs.gov](http://www.irs.gov).

## IRS TAX FORM NUMBERS—INDIVIDUALS

If you have questions about tax forms, please contact the IRS at **1.800.829.1040**.

| IRS Tax Form Number | Form Name  |
|---------------------|--|
| 1040*               | U.S. Individual Income Tax Return  |
| 1040-A*             | U.S. Individual Income Tax Return  |
| 1040-C              | U.S. Departing Alien Income Tax Return   |
| 1040-ES             | U.S. Declaration of Estimated Income Tax for Individuals   |
| 1040-EZ*            | U.S. Income Tax Return for Single and Joint Filers With No Dependents                              |
| 1040-NR             | U.S. Non-Resident Alien Income Tax Return  |
| 1040-PR             | U.S. Self-Employment Tax Return—Puerto Rico  |
| 1040-SS             | U.S. Self-Employment Tax Return—Virgin Islands, Guam, American Samoa, and Northern Mariana Islands |
| 1040-X              | Amended U.S. Individual Income Tax Return  |

\* Includes Installment Agreement payments.

These tax forms can also be paid via EFTPS. Please note: CT-2 cannot be paid via EFTPS's phone channel.

|           |  |
|-----------|--|
| CT-2      | Employee Representative's Quarterly Railroad Tax Return  |
| 706       | United States Estate (and Generation-Skipping Transfer) Tax Return                             |
| 706-A     | United States Additional Estate Tax Return   |
| 706-GS(D) | Generation-Skipping Transferor Tax Return for Distributions                                    |
| 709       | United States Gift (and Generation-Skipping Transfer) Tax Return                               |
| 926       | Return by a U.S. Transferor of Property to a Foreign Corporation                               |
| 990-BL    | Information and Initial Excise Tax Return for Black Lung Trusts and Certain Related Persons    |
| 5329      | Additional Taxes on Qualified Plans (including IRAs) and Other Tax Favored Accounts            |
| 8288      | U.S. Withholding Tax Return for Depositions by Foreign Persons of U.S. Real Property Interests |
| 8404      | Interest Charge on DISC-Related Deferred Tax Liability   |
| 8697      | Interest Computation Under the Look-Back Method for Completed Long-Term Contracts              |
| 8725      | Excise Tax of Greenmail  |
| 8876      | Excise Tax on Structured Settlement Factoring Transactions                                     |

# SAME-DAY TAXPAYER WORKSHEET

To arrange an electronic same-day federal tax payment, complete this form and present it at your financial institution. Please type or print clearly.

- 1** Total tax payment: (Include interest and penalty if applicable) \$ .....
- 2** Taxpayer identification number: .....
- 3** Taxpayer name control: (the first four letters of your business name)\* .....
- 4** Taxpayer name: .....
- 5** Tax type: (5 characters) see Common IRS Tax Type table below\*\* .....
- 6** Tax year: (2 digits) .....
- 7** Tax month/quarter: (2 digits) see Common IRS Tax Type table below .....

### OPTIONAL INFORMATION:

If the payment includes tax, interest, and penalty:

NOTE: The sum of lines 8–10 must equal the amount in line 1.

- 8** Tax amount \$ .....
- 9** Interest amount \$ .....
- 10** Penalty amount \$ .....

\*For assistance determining the name control, see page 10.

\*\*A comprehensive Tax Type list is available online at [www.irs.gov](http://www.irs.gov). Personal assistance is available by calling 1.800.829.4933.

## COMMON IRS TAX TYPES AND SUBTYPES

| Form Number | Form Name  | Tax Type Prefix (First 4 Digits) | Valid Suffixes (Last Digit—see Legend below) | Valid Months              |
|-------------|--|----------------------------------|--|---------------------------|
| 720         | Quarterly Excise Tax   | 7200                             | 3, 4, 5, 7, 8, 9, B                          | 03, 06, 09, 12            |
| 7200D*      | Branded Prescription Drug Fee                                    | 7200                             | D  | 08                        |
| 940         | Employer's Annual Unemployment Tax                               | 0940                             | 3, 4, 5, 7, 8, 9, B                          | 12                        |
| 941         | Employer's Quarterly Tax   | 9410                             | 0, 3, 4, 5, 7, 8, 9, B                       | 03, 06, 09, 12            |
| 944         | Employer's Annual Federal Tax                                    | 9440                             | 0, 1, 3, 4, 5, 7, 8, 9, B                    | 12                        |
| 945         | Withheld Federal Income Tax                                      | 0945                             | 0, 3, 4, 5, 7, 8, 9, B                       | 12                        |
| 990T        | Exempt Organization Business Income Tax                          | 9904                             | 2, 3, 4, 6, 7, 8, 9, B                       | Fiscal Year Month (01–12) |
| 1042        | Annual Withholding Tax for U.S. Source Income of Foreign Persons | 1042                             | 2, 3, 4, 5, 7, 8, 9, B                       | 12                        |
| 1120        | Corporation Income Tax Federal                                   | 1120                             | 0, 2, 3, 4, 6, 7, 8, 9, B                    | Fiscal Year Month (01–12) |
| 2290        | Heavy Vehicle Use Tax  | 2290                             | 3, 4, 7, 8, 9, B                             | 01–12                     |
| 8804        | Annual Return of Partnership Withholding Tax (Section 1446)      | 8804                             | 3, 4, 7, 8, 9, B                             | 01–12                     |
| 8963        | Health Insurance Providers Fee                                   | 8963                             | 7  | 09                        |

Legend for Tax Type Suffixes (the one character suffix follows the 4-digit form number for the tax type):

| Suffix | Type   | Suffix | Type                                 |
|--------|--|--------|--------------------------------------|
| 0      | Amended  | 7      | Subsequent/With Return               |
| 2      | Extension                                      | 8      | Designated Payment of Interest       |
| 3      | Designated Payment of Fees or Collection Costs | 9      | Designated Payment of Penalty        |
| 4      | Advance Payment of Determined Deficiency       | B      | IRS 6603 Deposits (cash bond)        |
| 5      | Payment  | D      | Branded Prescription Drug Fee (only) |
| 6      | Estimated                                      |        |                                      |

\*7200D does not have a paper form associated with it. It is the only tax type used for the Branded Prescription Drug Fee.

## WIRE INSTRUCTIONS

**Mandatory fields below are BOLD.**

|   |   |
|---|---|
| <b>Receiving ABA/Routing Number</b> [3400]  | 091036164   |
| <b>Receiving FI Name</b> [3400]   | US TREAS SINGLE TX  |
| <b>Beneficiary</b> [4200]   | Taxpayer Identification Number: Name Control: Taxpayer Name: Tax Type: Tax Year: Tax Month:<br>Example: 123456789:ABCC:ABC Company:94105:08:03:<br>This information is obtained from the worksheet lines 2–7 on page 25 |
| <small>Note: Financial Institutions or vendors may refer to this as the <b>Beneficiary Account Number</b></small> |   |

Wires received after 5 p.m. ET will be rejected and returned to the financial institution. Federal Tax Collection Service (FTCS) does not warehouse payments for the next business day.

Errors in the information listed above or wires sent in an incorrect format may result in the wire being rejected and returned, potentially causing a late payment and penalties.

### TRANSACTION CONFIRMATION

You may call FTCS at **1.800.382.0045** and follow the automated prompts to receive the 15-digit Electronic Funds Transfer (EFT) number for your transaction.

If the customer is enrolled in EFTPS, he or she may check **EFTPS.gov** or call **1.800.605.9876** the business day after the transaction was completed to obtain the EFT acknowledgment number.

15-digit EFT number .....

### NOTE

If using FedLine® Advantage to make same-day federal tax payments (wires), financial institutions should use the Federal Tax Payment Form.



## IMPORTANT TELEPHONE NUMBERS AND WEB SITES

ALL NUMBERS ARE TOLL FREE AND AVAILABLE 24/7 (UNLESS OTHERWISE NOTED)

### EFTPS HELPLINE FOR FINANCIAL INSTITUTION EMPLOYEES

1.800.605.9876

### FEDERAL TAX COLLECTION SERVICE (SAME-DAY WIRE) CUSTOMER SERVICE

1.800.382.0045 or 1.314.425.1810 (both numbers available 8:30 a.m.–7 p.m. ET M–F)

[www.fms.treas.gov/ftcs](http://www.fms.treas.gov/ftcs)

### IRS BUSINESS & SPECIALTY INFORMATION

1.800.829.4933 (7 a.m.–10 p.m. local time in the continental U.S.; Alaska and Hawaii follow Pacific Time)

### TRUSTED PARTNER INTERFACE (TPI):

[eftptrustedpartner@fms.treas.gov](mailto:eftptrustedpartner@fms.treas.gov) or 1.202.874.5350

### EFTPS CUSTOMER SERVICE

1.800.555.4477 (English)

1.800.244.4829 (Spanish-speaking)

1.303.967.5916 (Toll Call)

