



# 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 8:00 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 120 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 for businesses and individuals is available 24/7 at:
  - 1.800.555.4477 (Businesses, English)
  - 1.800.316.6541 (Individuals, English)
  - 1.800.244.4829 (Businesses and Individuals, 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. After receiving a PIN, customers will need to call **1.800.982.3526** for their temporary Internet password.

MAIL: 

Customers who complete and mail their EFTPS enrollment form will receive their PIN within two weeks. Enrollment forms are provided free to financial institutions and may be ordered at **[www.fms.treas.gov/eftps/marketing.html](http://www.fms.treas.gov/eftps/marketing.html)**.

PHONE: 

Customers may call **1.888.725.7879** Monday through Friday, 9:00 a.m. to 6:00 p.m. ET to request an enrollment form by mail. They will receive their PIN within two weeks after their completed enrollment form is received by EFTPS.

### NOTE

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

**1.800.555.4477 for businesses**

**1.800.316.6541 for individuals**

## 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 payments may be scheduled up to 120 days in advance
  - Individual payments may be scheduled up to 365 days in advance

**All payments must be scheduled by 8:00 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 completing their enrollment, 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 also may 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 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) 23, 33 Prenote (Credit) 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 **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. 18-23)--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 or 720M). 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. 18-23.

2 TXP04, 06, 08 Tax information ID numbers are for filing Tax Form 720, 720M, 941, and CT-1. Enter the exact one-, two-, or three-digit code with no leading or trailing spaces. pp. 18-23

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 APPLICATION (SAME-DAY WIRE)

Any Fedwire Participant financial institution can make a same-day tax wire payment. Wires (Fedwire Typecode 1000) must be received by the Federal Tax Application (FTA) by 5:00 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 FTA
  - If the reference numbers are needed, contact FTA 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 9:00 p.m. ET (for the next business day)
- FTA processing hours are from 8:30 a.m. to 5:00 p.m. ET
- Same-day transactions sent before 8:30 a.m. ET are queued for processing when FTA opens for the business day

### REJECTED TRANSACTIONS

- Payments are rejected if they are received between 5:00 and 9:00 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 FTA before 5:00 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 FTA 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:

- Fedwire Tax Deposit Field Names for Typecode 1000
- Beneficiary Subfields for Single-Business Taxpayers and Bulk Providers
- Originator to Beneficiary Field information
- IRS Tax Forms and Tables (pp. 18-23)

**2** A same-day Taxpayer Worksheet can be found on pages 24-25. 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 FTA at **1.800.382.0045** or **1.314.425.1810** from 7:00 a.m. to 7:00 p.m. ET.

### SINGLE-BUSINESS TAXPAYER: {4200} BENEFICIARY FIELD

The information will **not** be edited by Fedwire but may be rejected by FTA 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	NORTHLAND 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 p. 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 p. 24 for valid months for each tax type. NOTE: Use "0" for the first digit of a single-digit month (for example, 03 for March). Refer to p. 24 for valid months for each tax type. IRS quarters should be: 03 = first quarter 06 = second quarter 09 = third quarter 12 = fourth quarter

**EXAMPLE** 123456789: NORT: NORTHLAND ELECTRONICS:94105:08:12:

### BULK PROVIDER TAXPAYER: {4200} BENEFICIARY FIELD

Bulk Providers are large third-party payroll processors. A Bulk Provider may ask its FI to send a same-day Fedwire tax payment, using a five-character reference number (provided by the Bulk Provider's Treasury Financial Agent) in place of the 5-character Tax Type Code.

The information will **not** be edited by Fedwire but may be rejected by FTA for failing IRS edits. A colon (:) must follow each subfield, including the last subfield. Rejected transactions are returned promptly to the originating FI with a message providing the reason for the rejection.

### REQUIRED {4200} BENEFICIARY SUBFIELDS – BULK PROVIDERS

Subfield	Description	Example	Comments
Bulk Provider Registration Number	9 digits	123456789:	The number is unique for each Bulk Provider.
Bulk Provider Name Control	4 characters	ABCP:	The first four significant characters of the Bulk Provider's business name.
Bulk Provider Name	Up to 35 characters	ABC Payer:	The name of the Bulk Provider processing taxes for its customers (multiple taxpayers).
Reference Number	5 characters	12345:	A unique five-character code assigned to the file by the Bulk Provider's Treasury Financial Agent (TFA). Can be alphanumeric.
Current Tax Year	2 digits	09:	The two-digit valid tax year code.
Current Tax Month	2 digits	01:	The two-digit current month. NOTE: Use "0" for the first digit of a single-digit month (for example, 01 for January).

**EXAMPLE** 123456789: ABCP: ABC Payer:12345:08:01:

## 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 720/720M, 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 FTA will. Certain errors may result in incorrect reporting of tax information to the IRS.

See page 24 for interest, penalty, and subtype 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>TS10000.00:</b> or <b>TS10,000.00:</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>IS50000.00:</b> or <b>IS5,000.00:</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>PS10000.00:</b> or <b>PS1,000.00:</b></p>

EXAMPLE TS10000.00:IS5000.00:PS1000.00:

Subfield	Description	Example
XXX (3 digits)	Abstract Number EXAMPLE: <b>062</b>	<p>Abstract numbers are used for reporting Form Number 720 and 720 M tax subtypes (see page 24 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 720/720M 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 (4 characters)	Subcategory Code EXAMPLES: 941 <b>SOCS MEDI WITH</b>  CT-1 <b>RRT1 RRT2</b>	<p>Subcategory codes are used for reporting Form Numbers 941, 944, and CT-1 tax subtypes (see page 24 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 24 includes a **Taxpayer Worksheet** and a list of **Valid IRS Tax Types and Subtypes in EFTPS**, which the FI may copy and provide to the business taxpayer for providing complete and accurate information to the FI.

## 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. 18-23)
- Same-day Taxpayer Worksheet (pp. 24-25)

## 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> :32A:021218USD555,01	
Mandatory	50K	<b>Ordering Customer (full name and address)</b> :50K:/87654321 Anyone Ltd	opt'l party identifier 4*35x
Mandatory	56D	<b>Intermediary Institution</b> :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	59	<b>Beneficiary</b> :59:/987654321:ANYO: Anyone Ltd: 09455:09:12: where 987654321 = QI-EIN ANYO = Name Control Anyone Ltd = QI Name 09455 = Tax Type code 09 = Tax year 12 = Tax month	opt'l party identifier 4*35x
Mandatory	71A	Details of Charges :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: 1 <sup>st</sup> subfield for Value Date (6 positions YYMMDD) 2 <sup>nd</sup> subfield for Currency Code (USD) 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 Application (FTA) 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 Contact Name and Telephone Number optional but encouraged	{4100} Beneficiary FI	p20092900 IRS 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 Notes: • Fedwire requires an ID Code in the first position of this field. The U.S. FI will provide the ID code, but FTA ignores that first position on federal tax payments. • 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	FTA ignores this field.
SWIFT Details of Charges Field	:71A:OUR This asks the SWIFT Receiver to NOT deduct any bank charges from the principal amount of the transaction.	{3700} Charges	FTA 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> :20:2222233333	16x
Mandatory	21	<b>Related Reference</b> :21:987654321 where 987654321=QI-EIN	16x
Mandatory	32A	<b>Value Date, Currency Code, Amount</b> :32A:021218USD555,01	
Mandatory	52D	<b>Ordering Customer</b> :52D:Anyone Ltd	opt'l party identifier 4*35x
Mandatory	56D	<b>Intermediary Institution</b> :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 D = Name & address, optional party identifier	<b>Beneficiary</b> :59:/987654321:ANYO: Anyone Ltd: 09455:09:12: where 987654321 = QI-EIN ANYO = Name Control Anyone Ltd = QI Name 09455 = Tax Type code 09 = Tax year 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: 1 <sup>st</sup> subfield for Value Date (6 positions YYMMDD) 2 <sup>nd</sup> subfield for Currency Code (USD) 3 <sup>rd</sup> subfield for amount (14 positions plus decimal comma; maximum of 13 positions for Fedwire) :32A:001218USD555,01 (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.  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 Contact Name and Telephone Number optional but encouraged	{4100} Beneficiary FI	p20092900 IRS 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 Notes: • Fedwire requires an ID Code in the first position of this field. The U.S. FI will provide the ID code, but FTA ignores that first position on federal tax payments. • 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:



## 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 CHEQUE 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 cheque 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
R62	Incorrect Trace Number
R63	Incorrect Dollar Amount
R64	Incorrect Individual Identification
R65	Incorrect Transaction Code
R66	Incorrect Company Identification
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

## 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 **1.202.874.3530**.

# 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	Special Tax Return & Application for Registry-Wagering	Payment due with a return Payment due on an IRS notice	01111 01117
706-GS (D)	706473	12	Generation-Skipping Transfer Tax for Distribution	Payment due with a return Payment due on an IRS notice Payment due on an extension	70621 70627 70622
706-GS (T)	706478	12	Generation-Skipping Transfer Tax for Terminations	Payment due with a return Payment due on an IRS notice Payment due on an extension	70631 70637 70632
709	709	01–12	Gift Tax Return	Payment due with a return Payment due on an IRS notice Payment due on a payment	07091 07097 07096
720	720	03, 06, 09, 12	Quarterly Excise Tax	<b>Federal Tax Deposit</b> Payment due with a return Payment due on an IRS notice <i>See pp. 21-22 for IRS subcategory codes</i>	<b>72005</b> 72001 72007
730	730	01–12	Tax on Wagering	Payment due with a return Payment due on an IRS notice	07301 07307
926	926	12	Return by Transferor of Property to Foreign Corporation, Estate, Trust, or Partnership	Payment due with a return Payment due on an IRS notice	09261 09267
940	940	12	Employer's Annual Unemployment Tax Return	<b>Federal Tax Deposit</b> Payment due with a return A deficiency assessed by IRS	<b>09405</b> 09401 09404
941	941	03, 06, 09, 12	Employer's Quarterly Tax Return (all Form 941 series)	<b>Federal Tax Deposit</b> Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS Subcategory breakdown for 941: Social Security = "1" Medicare = "2" Withheld = "3"	<b>94105</b> 94101 94107 94104
943	943	12	Employer's Annual Tax for Agricultural Employees	<b>Federal Tax Deposit</b> Payment due with a return Payment due on an IRS notice A deficiency assessed by IRS	<b>09435</b> 09431 09437 09434
944	944	12	Employer's Annual Employment Tax Return	<b>Federal Tax Deposit</b> Payment due with a return Payment due on an IRS notice Subcategory breakdown for 944: Social Security = "1" Medicare = "2" Withheld = "3"	<b>94405</b> 94401 94407
945	945	12	Withheld Federal Income Tax	<b>Federal Tax Deposit</b> Payment due with a return Payment due on an IRS notice	<b>09455</b> 09451 09457
990	990	01–12‡	Organization Exempt Income Tax	Payment due with a return Payment due on an IRS notice	09901 09907
990-BL	99025	01–12‡	Information & Initial Excise Tax Return for Black Lung Benefit Trust & Certain Related Persons	Payment due with a return Payment due on an IRS notice	99011 99017
990-C	9902	01–12‡	Exempt Cooperative Association Income Tax Return	<b>Estimated Payment</b> Payment due with a return Payment due on an IRS notice Payment due on an extension	<b>99026</b> 99021 99027 99022
990-PF	99073	01–12‡	Return of Private Foundation Tax	<b>Estimated Payment</b> Payment due with a return Payment due on an IRS notice	<b>99036</b> 99031 99037
990-T	9908	01–12‡	Exempt Organization Business Income Tax Return	<b>Estimated Payment</b> Payment due with a return Payment due on an IRS notice Payment due on an extension	<b>99046</b> 99041 99047 99042
1041	1041	01–12‡	Fiduciary Income Tax Return	Payment due with a return Payment due on an IRS notice <b>Estimated payment</b> Payment due on an extension	10411 10417 <b>10416</b> 10412
1041-A	10412	01–12	U.S. Information Return—Trust Accumulation of Charitable Amounts	Payment due with a return Payment due on an IRS notice	14111 14117
1042	1042	12	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	<b>Federal Tax Deposit</b> Payment due with a return Payment due on an IRS notice Payment due on an extension	10425 10421 10427 10422
1065	1065	01–12‡	Partnership Return of Income	Payment due with a return Payment due on an IRS notice Payment due on an extension Estimated Payment	10651 10657 10652 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	Real Estate Mortgage Conduit Income Tax	Payment due on an IRS notice Payment due on an extension	10667 10662
1120	1120	01-12‡	US Corporation Income Tax	<b>Estimated payment</b> Payment due with a return Payment due on an IRS notice Payment due on an extension Amended return (1120X)	<b>11206</b> 11201 11207 11202 11200
1120-IC-DISC	112034	01-12‡	Domestic International Sales Corporation Return	Payment due with a return Payment due on an IRS notice	11211 11217
2290	2290	01-12	Heavy Vehicle Use Tax Return	Payment due with a return Payment due on an IRS notice	22901 22907
2438	2438	12	Regulated Investment Company—Undistributed Capital Gains	Payment due with a return Payment due on an IRS notice	24381 24837
3520	3520	12	Information Return-Creation/Transfer to Foreign Trusts	Payment due with a return Payment due on an IRS notice	35201 35207
4720	4720	01-12	Return of Certain Excise Taxes on Charities & Other Persons Under Chapters 41 & 42 of the IRC	Payment due with a return Payment due on an IRS notice	47201 47207
5227	5227	01-12‡	Split-Interest Trust Information Return	Payment due with a return Payment due on an IRS notice	52271 52277
5329	5329	01-12	Return for Individual Retirement Arrangement Taxes	Payment due on an IRS notice	53297
5811	5811	01-12	Examination Return Preparer Case Closing Document	Payment due with a return Payment due on an IRS notice	58111 58117
6069	6069	12	Return of Excise Tax on Excessive Contributions to Black Lung Trust Under Sec. 4953	Payment due with a return Payment due on an IRS notice	60691 60697
8038	8038	01-12	Information Return for Tax Exempt Private Activity Bond Issue	Payment due with a return Payment due on an IRS notice	80381 80387
8288	8288	01-12	U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests	Payment due with a return Payment due on an IRS notice	82881 82887
8404	8404	01-12	Interest Charge on DISC-Related Deferred Tax Liability	Payment due with a return Payment due on an IRS notice	84041 84047
8612	8612	01-12	Return of Excise Tax on Undistributed Income of Real Estate Investment Trust	Payment due with a return Payment due on an IRS notice Payment due on an extension	86121 86127 86122
8613	8613	01-12	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	Payment due with a return Payment due on an IRS notice Payment due on an extension	86131 86137 86132
8697	8697	01-12	Interest Under the Look-Back Method for Completed Long-Term Contracts	Payment due with a return Payment due on an IRS notice	86971 86977
8725	8725	01-12	Excise Tax on Greenmail	Payment due on an IRS notice Payment due on an extension	87257 87252
8752	8752	12	Required Payment or Refund Under Sec. 7519	Payment due with a return Payment due on an IRS notice	87521 87527
8804	8804	01-12	Annual Return of Partnership Withholding Tax (Sec. 1446)	Payment due with a return Payment due on an IRS notice Payment due on an extension	88041 88047 88042
8805	8805	01-12	Foreign Partners Information Statement of Sec. 1446 Withholding Tax	Payment due with a return Payment due on an IRS notice	88041 88047
8813	8813	01-12	Partnership Withholding Tax Payment	Payment due with a return Payment due on an IRS notice	88041 88407
8831	8831	01-12	Excise Taxes on Excess Inclusions of REMC Residual Interest	Payment due with a return Payment due on an IRS notice	86121 86127
8876	8876	01-12	Excise Tax on Structured Settlement Factoring Transactions	Payment due with a return Payment due on an IRS notice An estimated payment Payment due on an extension	88761 88767 88766 88762
CT-1	281	12	Railroad Retirement Tax and Unemployment Return	<b>Federal Tax Deposit</b> Payment due with a return Payment due on an IRS notice Subcategory breakdown for CT-1: Tier 1 (FICA) = "1" Tier 2 (Industry) = "2"	<b>10005</b> 10001 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 TXPO2. 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 for Distribution
For Form 706-GS(T)	706478	12	70632	Generation-Skipping Transfer Tax for Terminations
For Form 990-C	9902	01–12	99022	Corporate Income Tax Return
For Form 1041	1041	01–12‡	10412	Fiduciary Income Tax Return
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	
For Form 1066	1066	01–12	10662	
For Form 1120 (all)	1120	01–12‡	11202	U.S. Corporation Income Tax Return
For Form 3520-A	3520	12	35202	U.S. Information Return-Creation of or Transfer to Certain Foreign Trust (Includes Form 3520-A)
For Form 8612	8612	01–12	86122	Return of Excise Tax on Undistributed Income of Real Estate Investment Companies
For Form 8613	8613	01–12	86132	Return of Excise Tax on Undistributed Income of Regulated Investment Companies
For Form 8725	8725	00	87252	Excise Tax on Greenmail
For Form 8804	8804	01–12	88042	Annual Return of Partnership Withholding Tax (Sec. 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	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
For Form 990-T	9908	01–12‡	99047	Exempt Organization Income Tax Return
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 on Charities & Other Persons Under Chapters 41 & 21 of the IRC
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 Under Sec. 4953

## 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 stocks)
21	Imported petroleum products oil spill tax
22	Local telephone service, toll telephone service, and 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 in registered form
33	Truck, trailer, and semitrailer chassis and bodies, and tractors
35	Kerosene (effective July 1, 1998)
36	Coal-Underground mined @ \$1.10 per ton
37	Coal-Underground mined @ 4.4% of sales price
38	Coal-Surface mined @ \$0.55 per ton
39	Coal-Surface mined @ 4.4% of sales price
40	Gas guzzler tax
41	Sport fishing equipment
42	Electric outboard motors
44	Bows, quivers, broadheads, and points
51	Alcohol sold as but not used in fuel
60	Diesel fuel

Excise IRS Tax Number – cont'd	Description
62	(a) Gasoline, tax on removal at terminal rack (b) Gasoline, tax on taxable events other than removal at terminal rack (c) Gasoline, tax on failure to blend or later separation
64	Inland waterways fuel use tax
69	Kerosene for use in aviation
71	Dyed diesel fuel for use in trains
77	Kerosene for use in commercial aviation (other than foreign trade)
79	Other fuels
97	Vaccines
98	Ozone-depleting 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 bias ply or super single tires
109	Taxable bias ply 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	Liquid 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 removals
120	Compressed natural gas
121	Liquefied hydrogen
122	Any liquid fuel derived from coal (including peat)
123	Liquid hydrocarbons derived from biomass
124	Liquefied natural gas
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	U.S. Estate Tax Return
706-A	U.S. Additional Tax Return
706-GS(D)	Generation-Skipping Transfer Tax for Distribution
709	U.S. Gift Tax Return
926	Transfer of Property to Foreign Entity
990-BL	Excise Tax—Black Lung Benefit Trust
5329	Return for IRA Taxes
8288	Withholding Disposal By Foreign Persons of U.S. Property
8404	Interest Charge DISC-Related Deferred Tax Liability
8697	Interest Under Look-Back Method for Completed Long-Term Contract
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 \$ .....

\*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
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

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	6	Estimated
2	Extension	7	Subsequent/With Return
3	Designated Payment of Fees or Collection Costs	8	Designated Payment of Interest
4	Advance Payment of Determined Deficiency	9	Designated Payment of Penalty
5	Payment	B	IRS 6603 Deposits (cash bond)

## WIRE INSTRUCTIONS

**Mandatory fields below are BOLD.**

<b>Receiving ABA/Routing Number</b> [3400]	091036164 For Bulk Providers: 091036177
<b>Receiving FI Name</b> [3400]	US TREAS SINGLE TX For Bulk Providers: US TREAS BULK TAX
<b>Beneficiary</b> [4200]	Taxpayer Identification Number: Name Control: Taxpayer Name: Tax Type: Tax Year: Tax Month: Example: 123456789:ABCC:ABC Company: 94105:08:03: This information is obtained from the worksheet lines 2–7 on page 24
<small>Note: Financial Institutions or vendors may refer to this as the <b>Beneficiary Account Number</b></small>	
-- Beneficiary Name (optional)	Full name of the business making the tax payment
-- Beneficiary FI (optional) [4100]	20092900IRS
<small>Do NOT use this as the beneficiary account number. This number may be used in the Reference, Other, or Special Instructions fields but is not required.</small>	

Wires received after 5:00 p.m. ET will be rejected and returned to the financial institution. FTA 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 FTA 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 APPLICATION (SAME-DAY WIRE) CUSTOMER SERVICE**

1.800.382.0045 or 1.314.425.1810 (both numbers available 7 a.m.–7 p.m. ET)

### **EFTPS MARKETING MATERIALS**

[www.fms.treas.gov/eftps/marketing.html](http://www.fms.treas.gov/eftps/marketing.html)

### **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):**

[efpstrustedpartner@fms.treas.gov](mailto:efpstrustedpartner@fms.treas.gov) or 1.202.874.3530

### **EFTPS CUSTOMER SERVICE**

1.800.555.4477 (Businesses, English)

1.800.316.6541 (Individuals, English)

1.800.244.4829 (Businesses and Individuals, Spanish-speaking)

1.303.967.5916 (Toll Call)

