Electronic Funds Transfer Payment Instructions for Financial Institutions

ACH Credit Instructions

Financial institutions should use the following ACH format for credit payments.

1. The ACH Credit must include the tax payment (TXP) banking convention within the addendum record of a NACHA CCD+ transaction. The TXP conventions must be followed exactly for proper posting of payment. Other addenda banking conventions should not be used.

2. NACHA records for CCD+ entries must appear in the following sequence:

   o File Header Record ("1" Record)

   o Company/Batch Header Record ("5" Record)

   o Entry Detail Record ("6" Record)

   o Addenda Record (Carries an 80 character free form field, field 3) ("7" Record)

   o Company/Batch Control Record ("8" Record)

   o File Control Record ("9" Record)

3. To create an ACH file, the Entry Detail Record ("6" Record) must be set up for the ACH Credit transaction file to include:

   o The State's depository bank's ABA (American Bank Association) Routing Transit Number (RTN) in the Receiving Bank Number and Check Digit positions (fields 3 and 4)

   US Bank - Milwaukee's ABA Routing Transit Number (RTN) is 075000022

   o **For a list of the State's bank account numbers to send your payment to:** See tax type information table (Table 5A) for the specific tax type you are paying. The bank account number must include any suffix indicated in that table.

4. A pre-notification transaction (a "zero-dollar" transaction) must be initiated at least 10 business days prior to the first transmission of an actual remittance transfer. These transactions are not acknowledged by US Bank unless a problem occurs.

The following sections contain information on how to use the TXP Conventions within the Payment Related Information Field (field 3) of the NACHA Addenda Record ("7" Record). For more specific information on NACHA formats, specifications and definitions, refer to the NACHA Operating Rules. Contact NACHA (703-561-1100) if you need further information.

Sample Addenda Records:

(The format is shown in "TXP Conventions for the Addenda Record for ACH Credits" with the definitions, tax types, and filing requirement details in the following tables.)

Estimated Tax - Corporation:	TXP*391234567*02100*101231*T*2000000*****ABCCOM\

This represents an addenda record for ABC Company with a FEIN of 39-1234567, paying $20,000.00 for corporate estimated taxes (02100) for the tax year ending December 31, 2010. *Do not reference the quarterly period for which you are paying.*

Estimated Tax	TXP*555001234*01211*101231*T*25000*****BUGSBU\
- Trust:	TXP*888005678*01211*101231*T*10000*****MINNIM\
	TXP*444002468*01211*101231*T*200000*****BULLWI\

This represents a (CTX - multiple addenda record) payment of $2350.00 from Acme Trust Accounting for submitting Trust estimated payments (01211) for three clients, Bugs Bunny Family Trust (FEIN 55-5001234) $250.00, Minni Mouse Family Trust (FEIN 88-8005678) $100.00, and Bullwinkle Trust (FEIN 44-4002468) $2,000.00, for the tax year ending December 31, 2010. *Do not reference the quarterly period for which you are paying.*

Motor Vehicle	TXP*397654321*05100*100331*T*569156*****FUELCO\
Fuel Tax &	
Petroleum	
Inspection	
Fee:	

This represents an addenda record for Fuel Company with a FEIN of 39-7654321, paying $5,691.56 for motor vehicle fuel tax and petroleum inspection fee (05100) for the reporting month ending March 31, 2010. *Do not reference the payment due date.*

| **Sales Tax:** | TXP*004000012345602*04100*100131*T*249300*****XYZCOR\ |

This represents an addenda record for XYZ Corporation with a Wisconsin Tax Number (WTN) of 004000012345602, paying $2,493.00 for sales taxes (04100) to be filed for the tax liability period ending January 31, 2010. *Do not reference the payment due date.*

| **Unemployment** | TXP*1234560007*13000*100331*T*249300*****XYZCOR \ |
| **Insurance** | |

This represents an addenda record for XYZ Corporation with unemployment insurance ID #123456-000-7 for unemployment insurance (13000) to be filed for the tax period ending March 31, 2010 paying $2,493.00.

NOTE THAT THE CORRECT FORMATTING OF THE UNEMPLOYMENT INSURANCE ACCOUNT NUMBER IN THE ACH CREDIT ADDENDA RECORD IS TO NOT INCLUDE THE DASHES AND JUST PROVIDE US WITH A 10 DIGIT UI ACCOUNT NUMBER.   PREVIOUS INSTRUCTIONS ASKED THAT YOU NOT INCLUDE THE DASHES AND THE THREE ZEROS BETWEEN THE DASHES AND JUST SUBMIT A 7 DIGIT UI ACCOUNT NUMBER. IF YOU HAVE ALREADY BEEN SUBMITTING PAYMENTS WITH A 7 DIGIT UI NUMBER WE WILL CONTINUE TO ACCEPT THAT NUMBER. YOU DO NOT NEED TO MAKE ANY CHANGE.

| **Wage Attachment Payment** | TXP*888776666*15030*100425*T*25000*****SMITHJ\
 TXP*999223333*15030*100425*T*10000*****ANDERS\
 TXP*222112222*15030*100425*T*200000*****MARTIN\ |

This represents an addenda record for ABC Corporation for submitting wage attachment payments for the delinquent taxes (15030) of John Smith (SS# 888-77-6666) $250.00, Andy Anderson (SS# 999-22-3333) $100.00, and Chuck Martinez (SS# 222-11-2222) $2,000.00, for the pay period ending April 25, 2010.

| **Withholding Tax:** | TXP*036123456789102*01100*100115*T*249300*****PAYROL\ |

This represents an addenda record for Payroll Company with a Wisconsin Tax Number (WTN) of #036123456789102, paying $2,493.00 for withholding taxes (01100) to be filed semi-monthly for the tax liability period ending January 15, 2010. *Please, Do Not reference the payment due date, or the payroll issue date. Only use the 15th, or the last day of the month..*

TABLE 1 -- TXP Conventions for the Addenda Record for ACH Credits

Field #	Field Name (Data Elements & Separators)	Field Require-ments	Data Element Type	Min/Max Use	Contents
	Segment Identifier				TXP
	Separator				*
TXP01	Taxpayer Identification	M	AN	1/15	XXXXXXXXX
	Separator				*
TXP02	Tax Type Code	M	ID	5/5	XXXXX
	Separator				*
TXP03	Tax Period End Date	M	DT	6/6	YYMMDD

	Separator				*
TXP04	Amount Type	M	ID	1/1	T
	Separator				*
TXP05	Amount	M	N2	3/10	$$$$$$$$¢¢
	Separator				*
TXP06	Amount Type	O	ID	1/1	Not Used
	Separator				*
TXP07	Amount	C	N2	3/10	Not Used
	Separator				*
TXP08	Amount Type	O	ID	1/1	Not Used
	Separator				*
TXP09	Amount	C	N2	3/10	Not Used
	Separator				*
TXP10	Taxpayer Verification	O	AN	1/6	XXXXXX
	Terminator				\

TABLE 2 -- Definitions of TXP Conventions - Data Elements and Separators

Segment Identifier	Identifies the transfer as a tax payment. It must always be coded as **TXP.**
Taxpayer Identification Number	This is a number which identifies your company to WDOR. This number may be different for each tax type, and varies in length. See Table 5B.
Tax Type Code	This field is always 5 characters in length. WDOR follows the FTA standardized tax type codes for the first 3 characters. The final two characters are department assigned. See Table 5A.

Tax Period End Date	This date should be reported as the last day of the period or the income year for which the tax is being paid. **It is not the due date**. See Table 5B.
Amount Type	Indicates the type of payment. **T** = Tax
Amount	This is the total amount paid, except for withholding tax it is the amount withheld for the period involved. This is a variable length field (right justify). This field must always include cents and have a **minimum of 3 digits**.
Separator	The separator is used to separate fields within a segment. The character to be used is the asterisk.
Taxpayer Verification	The first six letters of your company name.
Terminator	The segment terminator identifies the end of the free form portion of the addenda record and must always be a back slash.

TABLE 3 -- Definitions of TXP Conventions - Field Requirements

M - Mandatory	This field must appear in the TXP convention.
C - Conditional	The presence of this field is dependent on the value or presence of other fields in the convention.
O - Optional	The appearance of this field is the option of the sending party.

TABLE 4 -- Definitions of TXP Conventions - Data Element Types

AN (Alpha-Numeric)	A sequence of letters, digits, spaces, and/or special characters. The contents shall be left-justified. Trailing spaces should be suppressed.
DT (Date)	Format for the Date Type is YYMMDD. YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD is the numeric value of the day (01-31).
ID (Identifier)	An identifier shall always contain a value from a predefined list of values (T = Tax).
N2 (Numeric)	N indicates numeric and 2 indicates the decimal places to the right of a fixed, implied decimal point. The decimal point is not transmitted. It is intended that this number will always be positive for the TXP application. In the TXP convention the amount fields are defined as N2 type data elements. Thus, $1200.00 would appear as *120000*. The minimum number of digits for this data element is 3, so $0.01 would appear as *001*.

TABLE 5A -- Tax Type Information Table

Tax Types	Tax Type Code	ABA/RTN	DOR Bank Account
Ambulatory Surgical Center Fee	16000	075000022	12165303216000
Business Tax Registration	10300	075000022	12165303210300
Corporation Billings	02540	075000022	12165303202200
Corporation - Payment on Return	02200	075000022	12165303202200
Corporation - Payment on Amended Return	02400	075000022	12165303202400
Delinquent Tax	15010	075000022	12165303215010
Dry Cleaning	04850	075000022	12165303204850
Estimated Tax - Corporation (including corporation extension payments)	02100	075000022	12165303202100
Estimated Tax - Estates	01212	075000022	12165303201212
Estimated Tax - Individual (including individual extension payments)	01213	075000022	12165303201213
Estimated Tax - Partnership/S-Corp Recycle	12010	075000022	12165303212010
Estimated Tax - Pass Through Withholding	20300	075000022	12165303220300
Estimated Tax - Trusts	01211	075000022	12165303201211
Excise Tax - Beer	06300	075000022	12165303206300
Excise Tax - Cigarette	07200	075000022	12165303207200
Excise Tax - Liquor & Wine	06100	075000022	12165303206100
Excise Tax - Tobacco Products	07300	075000022	12165303207300
Expo Tax - Billings	04860	075000022	12165303204860

Expo Tax - Returns	04840	075000022	12165303204840
Fuel Tax - Alternate	05500	075000022	12165303205500
Fuel Tax - Blender	05800	075000022	12165303205100
Fuel Tax - Carrier	05700	075000022	12165303205100
Fuel Tax - Floor Tax	05300	075000022	12165303205300
Fuel Tax - General Aviation	05400	075000022	12165303205400
Fuel Tax - Motor Vehicle & Petroleum Inspection Fees	05100	075000022	12165303205100
Fuel Tax - Refund Payback	05900	075000022	12165303205900
Fuel Tax - Terminal	05600	075000022	12165303205100
Individual - Payment on Return (Not for Estimated Tax- for Estimated Tax Payments, see above)	01313	075000022	12165303201313
Pass-Through Withholding (Not for Estimated Tax- for Estimated Tax Payments, see above)	20100	075000022	12165303220100
Police and Fire Protection Fee - Billings	04940	075000022	12165303204940
Police and Fire Protection Fee - Returns	04900	075000022	12165303204900
Premier Resort - All Districts	04810	075000022	12165303204100
Real Estate Transfer	11020	075000022	12165303211020
Sales & Use Tax	04100	075000022	12165303204100
Sales - Computer Bills	04140	075000022	12165303204140
Unemployment Insurance	13000	075000022	182845580
Utility & Special Tax - Airline Tax	15090	075000022	12165303215090

Utility & Special Tax - Assoc of Municipal Electric Fee	15060	075000022	12165303215060
Utility & Special Tax - Car Line Tax	15080	075000022	12165303215080
Utility & Special Tax - Conservation & Regulation Tax	15085	075000022	12165303215085
Utility & Special Tax - Electric Coop License Fee	15075	075000022	12165303215075
Utility & Special Tax - Municipal LHP License Fee	15050	075000022	12165303215050
Utility & Special Tax - Pipeline Tax	15070	075000022	12165303215070
Utility & Special Tax - Private LHP License Fee	15055	075000022	12165303215055
Utility & Special Tax - Railroad Tax	15095	075000022	12165303215095
Utility & Special Tax - Telecommunications Fee	15065	075000022	12165303215065
Wage Attachment Payment	15030	075000022	12165303215030
Withholding Tax -- (Form WT-6)(not Pass-Through -- see above)	01100	075000022	121634552
Withholding Tax - Annual Return Payment (Form WT-7)	01109	075000022	121634552
Withholding Tax - Bill Payments	01140	075000022	121634552

Table 5B -- Tax Period and Filing Requirements

Tax Types	Tax Period End Date	Taxpayer ID Number	Other Info.
Estimated Taxes Payments on income tax returns for	The last day of the calendar or fiscal filing year.	9 digit FEIN or Social Security Number or 15 digit Wisconsin Tax Number (WTN)-format without dashes	Do not mail estimated tax vouchers to WDOR. Continue to file tax returns as usual. Corporation and individual

Individuals and Corporations Payments on billings for Corporations	**Example:** December 31, 2010 would be 101231		extension payments can be made by EFT with this format. Use the same tax type code as the quarterly estimate and enter appropriate tax year. No EFT is required, if no tax is due.
Dry Cleaning	The 25th day of the month following the end of the quarter. **Example:** April 25, 2010 would be 100425	15 digit Wisconsin Tax Number (WTN)- format without dashes	Continue to file tax returns as usual. No EFT is required, if no tax is due.
Excise Taxes	The last day of the reporting period (month). **Example:** October 31, 2010 would be 101031	9 digit FEIN or Social Security Number - format without dashes	Continue to file tax returns as usual. No EFT is required, if no tax is due.
Fuel Taxes	The last day of the reporting period (month). **Example:** April 30, 2010 would be 100430	9 digit FEIN or Social Security Number - format without dashes	Continue to file tax returns as usual. No EFT is required, if no tax is due.
Pass-Through Withholding Tax	The last day of the calendar year or fiscal filing year. **Example:** June 30,	9 digit FEIN or Social Security Number or 15 digit Wisconsin Tax Number (WTN)- format without dashes	File form PW-1 electronically. No EFT is required, if no tax is due.

	2010 would be 100630		
Premier Resort	The last day of the reporting period, which is the last day of the month following the end of the quarter (or year, for annual filers). **Example:** April 30, 2010 would be 100430	15 digit Wisconsin Tax Number (WTN) - format without dashes	Continue to file tax returns as usual. No EFT is required, if no tax is due.
Real Estate Transfer	The last day of the month. **Example:** July 31, 2010 would be 100731	9 digit FEIN number - format without dashes	Fax a copy of Real Estate Transmittal (Form P-520) to (608) 264-6887. No EFT is required, if no tax is due.
Sales Taxes	The last day of the reporting period. **Example:** April 30, 2010 would be 100430	15 digit Wisconsin Tax Number (WTN) - format without dashes	Continue to file tax returns as usual. No EFT is required, if no tax is due.
Unemployment Insurance	The last day of the reporting period. **Example:** March 31, 2010 would be	10 digit Unemployment Insurance Number formatted as shown in the sample addenda record. **Example:** ID# 123456-000-7 should be	When paying your taxes by EFT you must continue to file your quarterly unemployment tax report. You may file your report electronically using the File Tax and Wage Reports online system under "Employer Services". If you file electronically do not send in a duplicate paper report. If filing the tax report on

	100331	formatted as 1234560007	paper and paying by EFT, please leave blank or enter 0.00 on line 17 of the paper tax report (Total Amount Enclosed With This Report). Line 17 is only filled in with your payment amount when your payment is enclosed **with** the paper report. When paying by EFT and filing a paper report, mail your report to the Department of Workforce Development, Division of Unemployment Insurance, PO Box 78960,Milwaukee, WI 53278-0960. No EFT is required, if no tax is due.
Utility and Special Taxes	The payment due date. **Example:** May 10, 2010 would be 100510 and November 10, 2010 would be 101110.	9 digit FEIN number - format without dashes	Fax copy of billing notice to (608) 264-6887. No EFT is required, if no tax is due.
Wage Attachment Payment	End of last pay period included in payment. Format: yymmdd	9 digit Social Security number - format without dashes.	The employer will need to contact the Department of Revenue if the employee is laid-off, quits or is terminated. Contact the department at PO Box 8960, Madison, WI 53708, (608) 264-9956. No EFT is required, if no tax is due.
Withholding Tax (Form WT-6) (not Pass-Through Withholding - - see above)	The last day of the reporting period. **Example:** March 15, 2010 would be 100315	15 digit Wisconsin Tax Number (WTN) - format without dashes **Example:** 036123456789102	Do not send WT-6 forms to WDOR. A zero dollar EFT payment is required when there is no tax liability for the reporting period.
Withholding Tax	Use the	15 digit Wisconsin	The WT-7 annual report must be

Annual Return Payment (Form WT-7)	last day of the calendar year. **Example:** December 31, 2010 would be 101231	Tax Number (WTN) - format without dashes	filed. WT-7 and payment can be filed online or mailed
Withholding Tax Billing Notice Payments	Use the billing notice period end date indicated on the notice. **Format:** yymmdd.	15 digit Wisconsin Tax Number (WTN) - format without dashes	Do not mail billing notice to Wisconsin Department of Revenue.

FOR MORE INFORMATION PLEASE CONTACT:

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