

Electronic Funds Transfer

Paying Tax by ACH Credit

General Information

Electronic Funds Transfer (EFT) is a method to pay your taxes electronically. EFT is safe, secure, efficient and less expensive than paper checks.

This publication explains how to make tax payments using the ACH credit method.

NOTE: EFT is a payment method only. You must file a tax return separately for each period.

Because the ACH system requires at least one day to transfer funds, you must authorize your payment at least one business day before the due date. Some banks may require more than one day to process EFT payments. Check with your bank to allow enough processing time for your payment.

Making Your First EFT Payment

Many banks require a pre-note (test transmission) for a zero amount before they will transfer actual funds. This may take up to 10 days to complete. Contact your bank for more information.

Notify the Tax Commission in advance of the pre-note by calling 801-297-3817 or 1-800-662-4335 ext. 3817.

Pre-authorization

You must submit form TC-86, *Registration to Make Utah Tax Payments Through EFT ACH Credit*, and be approved before you can make ACH credit payments. See form TC-86 at the end of this publication. We will send you written confirmation when we approve your registration. Allow up to 10 days for confirmation.

Addendum

Your transfer must include addenda information to identify your payment. Transfers must conform to the Tax Payment (TXP) Banking Conventions. Authorize your bank to make ACH-Credit CCD + TXP addendum transfers.

Rules and Guidelines

All laws and rules concerning Utah taxes, reporting periods and deadlines remain valid for EFT payments.

We may assess a penalty for late payments. Payments are considered late if they:

- arrive in the Tax Commission bank account after the due date, or
- do not include all the required information.

For due dates, see *Due Dates* in this publication.

Addendum Transfer Format and Content

Make the EFT payment as follows:

Credit to:	Utah State Tax Commission
Bank:	Wells Fargo Bank
	299 S Main St
	Salt Lake City, UT 84111
Routing number:	1210-00248
Account number:	051-08051-61

Use only the first 11 digits of your 14-character tax account number. Do not include the three letters at the end of the number.

Getting Started

You must authorize your bank to make EFT transfers. Make a separate transfer for each tax account and each reporting period.

When you authorize an EFT transfer, your bank will require you to specify a settlement date. The settlement date is the date your electronic payment will be taken from your account and credited to the Tax Commission's account. Payments you authorize before the tax due date will not be made until the settlement date.

Addendum Record Format and Content

The addendum record must include the following fields. Fields marked with a (1) may vary, so pay special attention to those entries.

When coding field 7, you must use a valid "tax period end-date" (YYMMDD) for the tax period. Using the transmission or due date in this field will delay processing.

Field	Length	Contents	Description
1	3	TXP	Segment identifier
2	1	*	Field separator
3 ¹	11	NNNNNNNNNNN	Utah account number. Enter the first 11 numbers, but not the last three letters (e.g., if your account number is 12345678-002-WTH, enter 12345678002). DO NOT enter hyphens.
4	1	*	Field separator
5 ¹	4	NNNN	Tax type code. See <i>Tax Type Codes</i> below.
6	1	*	Field separator
7 ¹	6	YYMMDD	Tax period end date (e.g., March 31, 2011 = 110331)
8	1	*	Field separator
9	1	T	Amount type code
10	1	*	Field separator
11 ¹	2-10	\$\$\$\$\$\$cc	Payment amount. Include dollars and cents only. Do not include decimal points, commas or leading zeros.
12	5	*****	Field separator
13 ¹	6	XXXXXX	Taxpayer ID verification. Use the first six characters of the taxpayer's name. Drop any common words, such as "the."
14	1	\	Segment terminator

¹Variable field provided by the taxpayer

Tax Type Codes

<u>Tax Type</u>	<u>Tax Type Code</u>	
Beer		
Beer tax.....	0630	
Corporate/Partnership		
Corporate/Partnership tax.....	0220	
Fuel		
Fuel tax	0500	
Insurance		
Insurance premium tax.....	0710	
Self insurance tax.....	0715	
Oil, Gas, Severance		
Oil & gas severance tax (prepayments)	0840	
Oil & gas severance tax (payment with return) ..	0841	
Oil & gas conservation tax	0803	
Mining severance tax (prepayments)	0880	
Mining severance tax (payment with return)	0881	
Other Taxes		
Lubricating oil fee	0405	
Multichannel audio/visual tax	0405	
		Prepaid disposable cell phone fee0405
		Sexually explicit business tax.....0405
		Waste tire recycling fee
		Emergency services telephone fee
		Municipal telecommunications license tax
		Radioactive waste tax
		Brine shrimp tax
		Sales
		Sales and use tax.....
		Transient room tax.....
		Motor vehicle rental tax
		Restaurant tax.....
		Municipal energy sales and use tax.....
		Tobacco
		Cigarette stamps
		Tobacco products tax
		Withholding
		Withholding tax.....
		Mineral production withholding.....

Due Dates

Payments are due the last day of the month after the filing period ends. For example, April-June period payments are due July 31.

If the due date is on a weekend or holiday, payments are due the next business day.



Additional Information

Sales Tax

Filers whose annual Utah sales tax liability is \$96,000 or more must pay sales and sales-related taxes by EFT. See Pub 25, *Sales and Use Tax General Information*.

Corporate Tax

Filers can pay by ACH Credit.

The tax period end date for corporate tax is the taxable year end date.

Fuel Tax

The following fuel tax types can pay by ACH Credit: Motor fuel, special fuel, aviation fuel, compressed natural gas and environmental assurance. Filers must submit their returns in XML format. See Pub 66, *Fuel Tax General Information*.

EFT Help Line: 801-297-3817 or 800-662-4335, ext. 3817

Online filing: tap.utah.gov

Forms Hotline: 801-297-6700

Forms online: tax.utah.gov/forms



Registration to Make Utah Tax Payments Through EFT ACH Credit

Taxpayers who make Utah tax payments using EFT ACH Credit must follow the terms and conditions set forth below. Complete and sign this application, and submit it to the Tax Commission at the address below.

Company Identification

Company name			Utah 14-digit tax account number (list each separately)*	Tax Type Code (see below)
Address				
City	State	ZIP Code		
Telephone number	Fax number	Federal EIN		
Email address				
Contact person within the company	Contact person's title			

*If you do not know your 14-digit account number, enter your EIN.

Company Authorization and Agreement

The above taxpayer will initiate tax payments to the Utah State Tax Commission using electronic funds transfer through the ACH Credit method. Funds will be electronically remitted from the taxpayer's bank account to the Tax Commission's bank account.

The Taxpayer will follow all procedures for each tax type and will conform to the addendum transfer format and content detailed in *Electronic Funds Transfer - EFT* (at tax.utah.gov/billing/payments). All Utah tax laws and rules will remain in effect.

By signing this registration I confirm all the information is correct and I will follow the addendum format and content in *Electronic Funds Transfer - EFT*.

Authorized signature	
Title	Date

To Request EFT Authorization...

- Fill out, sign and mail this form to the address below, or fax to 801-297-7698

Electronic Funds Transfer Unit
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

Tax Type Codes

Tax Type	Tax Type Code	Tax Type	Tax Type Code
Beer		Other Taxes Continued	
Beer Tax	0630	Sexually explicit business tax	0405
Corporate/Partnership		Waste Tire Recycling Fee	0405
Corporate/Partnership Tax	0220	Emergency Services Telephone Fee	0407
Fuel		Municipal Telecommunications License Tax	0408
Fuel Tax	0500	Radioactive Waste Tax	0900
Insurance		Brine Shrimp Tax	2000
Insurance Premium Tax	0710	Sales	
Self Insurance Tax	0715	Sales and Use Tax	0400
Oil, Gas, Severance		Transient Room Tax	0401
Oil & Gas Severance Tax (Prepayments)	0840	Motor Vehicle Rental Tax	0403
Oil & Gas Severance Tax (Payment with Return)	0841	Restaurant Tax	0404
Oil & Gas Conservation Tax	0803	Municipal Energy Sales and Use Tax	0406
Mining Severance Tax (Prepayments)	0880	Tobacco	
Mining Severance Tax (Payment with Return)	0881	Cigarette Stamps	0720
Other Taxes		Tobacco Products Tax	0730
Lubricating oil fee	0405	Withholding	
Multichannel audio/visual tax	0405	Withholding	0110
Prepaid disposable cell phone fee	0405	Mineral Production Withholding	0800