

ACH Credit Program Guide and Developer Packet

Oregon Department of Revenue

Introduction

The Oregon Department of Revenue accepts tax payments through electronic funds transfer (EFT). These payments are processed through the Automated Clearing House (ACH) network. EFT greatly reduces the cost and time to generate and handle paper checks and allows for quicker and more accurate posting of tax payments.

Private industry and the federal government have been using EFT technology for many years. For example, the direct deposit of employees' wages, Social Security payments, and both federal and Oregon state income tax refunds are commonly made through EFT. Many corporations also use EFT to pay their suppliers for goods and services.

For the Oregon EFT program, we offer two primary payment options: ACH debit and ACH credit. Nearly all tax programs administered by the Oregon Department of Revenue can be paid through ACH debit, and many (but not all) can be paid through ACH credit. These options use the ACH network. The ACH network is a nationwide system designed to electronically transfer funds between financial institutions using industry accepted standards. These standards were designed to ensure network security and increase the efficiency of EFT transactions.

Advantages of making payments through the EFT program include:

- The cost and time to generate and sign checks is greatly reduced or eliminated.
- You know exactly when your account will be debited.
- You can use the EFT program without significant investments, such as remittance processing equipment.

We realize that you may have many questions about the EFT program and your obligation to make state payroll tax payments electronically. The information in this program guide is intended

to provide you with specific information and answers to the most commonly asked questions about making combined payroll tax payments using the ACH credit method.

Note: If, after reading through this program guide, you have additional questions or believe ACH credit will not work for your business, please visit revenueonline.dor.oregon.gov and consider our convenient ACH debit method using Revenue Online. If you still have questions, call our EFT help/message line, 503-947-2017, email us at EFT.Questions@dor.oregon.gov, or write EFT coordinator, Oregon Department of Revenue, PO Box 14725, Salem OR 97309-5018.

Program participation

Am I required to participate in this program?

You must pay your Oregon combined payroll or corporation taxes electronically if you are federally mandated to pay your federal taxes electronically using the Electronic Federal Tax Payment System (EFTPS).

Can I participate in the program even if I'm not required to do so?

Yes. If you don't meet the requirement, but you want to make your combined payroll tax payments by EFT, you may do so. When acting as a voluntary participant, you will be subject to the same rules established for mandatory participants.

I received a mandated EFT notification. What do I need to do?

If we have notified you that you may be required to use EFT, you must either complete an authorization agreement or submit an EFT waiver request within 60 days from receipt. If a payroll or tax service makes your tax payments, you must notify them of your requirement. Failure to do so may result in penalties and interest.

Can I withdraw from the EFT program? The department may grant you a waiver from participation in the EFT program if:

1. You receive notification that you meet the mandatory requirement to pay your combined payroll taxes by EFT, but you disagree with the determination; or
2. You receive notification that you meet the mandatory requirement to pay your taxes by EFT, but you would be disadvantaged by the requirement; or
3. You are a voluntary participant in the EFT program, and you find EFT does not meet your needs.

Your request for a waiver must be in writing and received by the department at least 30 days before your next payment due date. Please write "EFT waiver" at the top of your request and include the reasons for your request.

Send your waiver request to: EFT Coordinator, Oregon Department of Revenue, PO Box 14725, Salem OR 97309-5018, or email it to processing_center.admins@dor.oregon.gov and include "EFT waiver" in the subject line. We will notify you within 30 days from receiving your request whether your waiver from EFT participation has been granted.

What if I use a tax service, certified public accountant (CPA), bookkeeper, or other service provider for my taxes? You may still enroll in our EFT program but must complete the payroll service or CPA contact information (if applicable) section on the ACH credit application or submit a Tax Information Authorization and Power of Attorney for Representation (150-800-005) form. You can download this form from www.oregon.gov/dor/forms.

Registration

How do I register to submit ACH credit payments? To apply, complete the ACH credit agreement and application form online by visiting revenueonline.dor.oregon.gov and selecting the "Apply for ACH credit" hyperlink in the Businesses section. We will email a response rapidly.

Be sure to include your Oregon business identification number (BIN) or federal employer identification number (FEIN) on any correspondence with the department regarding EFT payments.

Changes

What do I do if I change financial institutions or need to change the payment method I originally selected? For ACH credit agreements, use the "Apply for ACH credit" hyperlink on Revenue Online to submit an updated agreement. If using ACH debit through Revenue Online, delete your old payment channels and set up a new one under your existing logon. If using our retired Oregon Tax Payment System website, discontinue use of that system and switch to submitting ACH debit payments via the Revenue Online portal.

What do I do if some or all of my business information changes? If using ACH credit, notify the department by completing a new or revised ACH credit application if any of the following are changed: your Oregon BIN, **FEIN**, business name, business address, EFT contact person, phone number, fax number, or email address. You may have additional notification requirements outside of the EFT program with the department depending on the tax program. If submitting payments via ACH debit through Revenue Online, you may need to create a new login for substantial changes such as receiving a new FEIN, while most other changes can be facilitated within an existing login.

Payment options

What are the two payment options? The two payment options are ACH debit and ACH credit. ACH debit is facilitated through our Revenue Online portal at revenueonline.dor.oregon.gov, while this program guide and developer packet is focused primarily on ACH credit payments.

- **ACH debit** (Automated Clearing House debit)

There is no cost to you. No custom software. No transmission charges. You initiate the transmission of your tax payment through our Revenue Online portal.

Under this option, you authorize the state of Oregon to electronically transfer tax payments from your financial institution into the state's financial institution. You make the payment by signing into Revenue Online or using the portal without a login. This option is only available if your business is already listed in our system—whether through submitting a registration form or having previously filed a tax return, depending on the tax program.

- **ACH credit** (Automated Clearing House credit)

There may be a cost to you. You must contact your financial institution prior to choosing this method.

The ACH credit method allows you to transfer funds by instructing your financial institution to debit your account and to credit the state's financial institution. Financial institutions use a variety of different methods to initiate ACH credit transactions, including but not limited to web applications, touchtone phone systems, software packages, in person, and by fax just to mention a few.

Note for clients of a payroll service: Many payroll services submit tax payments to the Oregon Department of Revenue in a two-step process. First, funds are debited from clients' accounts via ACH debit and deposited into the payroll service's bank account to fund outgoing tax payments. Second, matching payments are sent to the Oregon Department of Revenue via ACH credit from the payroll service's own bank account to pay their clients' tax obligations. In such cases, we only require the payroll service to have an ACH credit authorization on file with us, rather than each of their clients. However, a payroll service may still request clients fill out an ACH credit application depending on their own onboarding practices.

Not all financial institutions offer ACH origination service and if they do, they may charge various fees for originating ACH transactions. You would be responsible for these charges.

For a no cost solution to EFT, please refer to the ACH debit method mentioned earlier in this program guide. We recommend you contact your financial institution to determine what ACH origination services they offer as well as the cost before selecting the ACH credit method.

Note: Oregon does not broadly accept same day Fedwire transactions, but you can apply for an exception if you will be submitting infrequent, large and/or internationally sourced payments. To request an exception, contact the EFT Coordinator by emailing processing_center.admins@dor.oregon.gov or calling 503-947-2018.

To report your tax payment correctly while using the ACH credit method, your financial institution must originate your payment using the Corporate Credit or Debit plus Tax Payment Addendum (CCD+TXP) format. This format is a standard format that has been adopted for tax payments by the National Automated Clearing House Association (NACHA). Check with your financial institution to make sure they can transfer your tax payment using this format.

Before your financial institution can make your payment, you must provide them with the information required to complete the ACH CCD+TXP records (for example, CCD+ entry detail record format and CCD+ addenda record format along with all the information that goes in these records). The record formats for both the CCD+ entry detail and CCD+ addenda records are included in this program guide. First submit your ACH credit application through the Revenue Online website. We will email you a confirmation letter with our routing number and designated account number.

The ACH credit program guide and your confirmation email should be taken to your financial institution before submitting your first payment.

EFT does not change any existing requirements of Oregon state tax law. Due dates for

paying Oregon withholding tax are the same as due dates for depositing federal withholding tax. To be considered timely, your tax payment

must be received by the state's financial institution by the payment due date. You must check with your financial institution to determine when you should originate your payment so it will be received on time (unless you are a one-banking day depositor, you can make your deposit that day). The Federal Reserve, which regulates the ACH network, does not allow the warehousing of payments for more than two days.

We strongly recommend that your financial institution process a quality assurance test to validate the state's routing number and account number. The quality assurance test is a zero-dollar transaction (referred to as a pre-note) processed at least 10 days before the initiation of your first EFT payment. For questions about sending a zero-dollar test transaction, call our EFT help/message line, 503-947- 2017 or email the EFT unit at EFT.Questions@dor.oregon.gov.

Note: If you owe no tax on a payment date, you don't need to send a transaction through the ACH network. ACH is only for tax amounts due.

Penalty and interest

What happens if I don't make my EFT payments by the due date? The use of EFT doesn't affect the penalties and interest applicable to late payments. If you do not make an EFT payment, or make it late, the same penalties will apply as if you were paying by check.

Under Oregon Revised Statutes and Oregon Administrative Rules, responsible officers, employees, and members of a corporation or other business entity can be held liable for any taxes due and not paid to the department.

EFT help/message line

What services does the EFT help/message line provide? The EFT help/message line, 503-947-

2017, provides complete customer service for using Oregon's ACH credit program.

The EFT help/message line will:

- Provide you with instructions on how to enroll in the EFT program.
- Answer your questions about using EFT to pay your Oregon tax and assessments.
- Direct you to EFT information at www.oregon.gov/dor/programs/businesses/pages/eft.aspx.

This team can also be reached via email at EFT.Questions@dor.oregon.gov.

Questions regarding Revenue Online are not handled by this team. Please call our general line, 503- 378-4988 or 800-356-4222 to be routed to Revenue Online support for the tax program in question.

Standard procedures

Once you are registered to participate in our ACH credit program, all your payments must be made through EFT. In an emergency, a payment voucher accompanied by a check or money order may be used; however, your payment must still be received timely.

Payment due date. Your payment due date will remain the same. To be considered timely, your EFT payment must be received by the state's financial institution on or before the payment due date. Contact your financial institution to determine when to initiate your payment to ensure your payments are timely.

Corrections. If you feel an EFT payment was made in error, contact your financial institution for their correction procedures. You must also contact our EFT Coordinator, 503-947-2018. Don't attempt to reverse your transaction.

Incorrect record formats. If you are subject to EFT requirements and remit a payment with an incorrect format, we may return your payment. A re- turned payment may result in it being late and thus subject to a late payment penalty.

Verification of timely payment. Your financial institution should provide you with verification of transferred amounts and effective dates.

Proof of payment. If you require proof of payment, it is your responsibility to work with your financial institution to obtain verification that your funds were transferred from your account into the state's account. Your financial institution can supply you with a trace number that is generated for the ACH network.

Refunds and reversals. Current Department of Revenue procedures will be followed for refunds and reversals. Refunds will not be issued electronically through the ACH network. No reversals will be allowed except in cases permitted by ACH rules and regulations. In such cases, you are required to contact our EFT help/message line for permission.

Filing your tax returns

Payment voucher. Do not submit a payment voucher (e.g., Form OR-OTC-V) when using EFT. EFT is a substitute for physical payment vouchers.

Tax return. Tax returns must still be submitted, either on paper or electronically depending on the specific tax program's requirements, but not both. Paper tax returns must be mailed by the specified due date to be considered timely. If an additional payment is due with the return, the payment must be made using EFT.

ACH credit file additional information

The following information describes the data contained in the various ACH records. For complete information on Nacha formats, specifications, and

definitions, refer to the Nacha Operating Rules and Guidelines. You may obtain a copy of the Rules from your financial institution or from Western Payments Alliance, 100 Bush Street, Suite 400, San Francisco CA 94104; phone number: 415-433-1230; email: info@wespay.org; website: www.wespay.org. There may be a charge for this book.

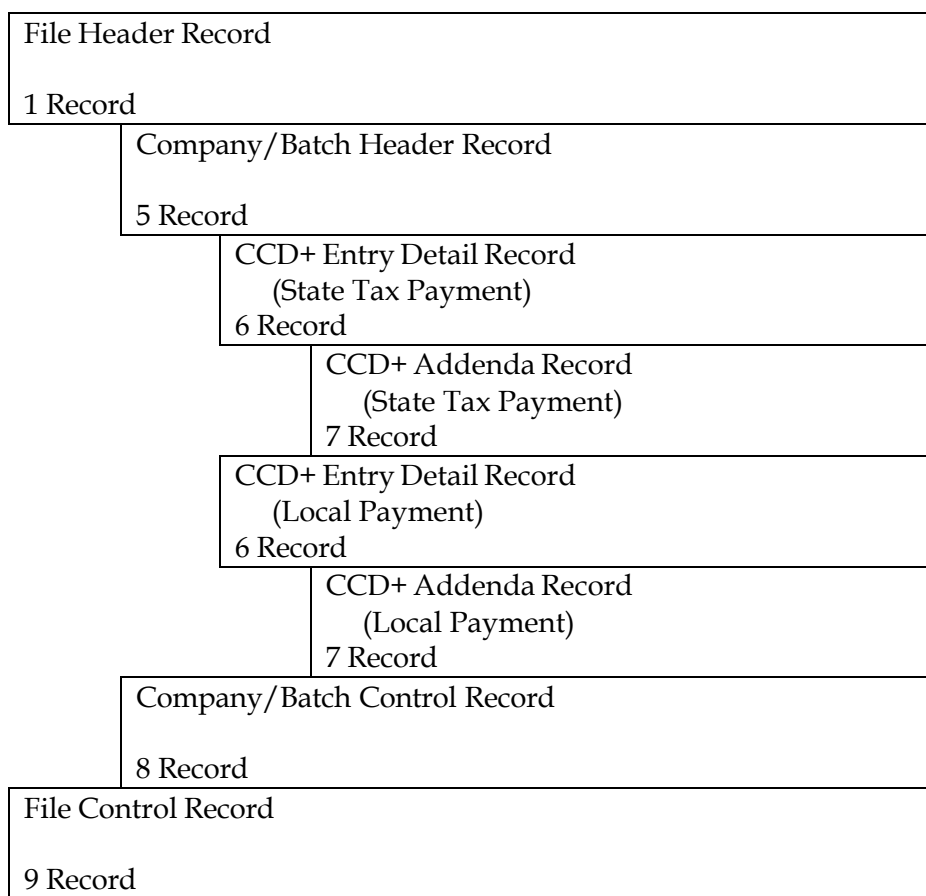
An ACH file has a specific sequence of records as well as a specific format for each record depending on the type of ACH file being created. The State of Oregon typically uses the Corporate Credit or Debit format with addenda record (CCD+) for the payment of taxes. Payments for penalty and/or interest assessments can also be submitted as needed using identical records. Please see the Nacha Operating Rules and Guidelines for a more complete definition of the different ACH formats. The Nacha Developer Guide is freely available (at the time of writing) at <https://achdevguide.nacha.org/ach-file-details> and provides additional details about a wider variety of use cases for ACH payments.

Note: In limited circumstances, DOR can also accept transactions formatted with the International ACH Transaction (IAT) Standard Entry Class (SEC) code. These payments involve many additional addenda records and are beyond the scope of this document. However, you can contact the EFT Coordinator at 503-947-2018 or at processing_center.admins@dor.oregon.gov for more information if needing to submit a tax payment from a business which does not have a domestic bank account.

ACH record layout overview

ACH files have a fairly consistent structure depending on which tax programs are being paid. The ACH file will start out with a File Header Record and end with a File Control Record. There can be several Batches within these ACH files, and each batch starts with a Company/Batch Header Record and ends with a Company/Batch Control Record. The records that indicate the payments are located within these batches. The record that makes the payment is the Entry Detail Record. To ensure that the State of Oregon posts your payments to the correct tax programs, you must include a matching Addenda Record with each Entry Detail Record. The diagram below is a visual representation of the ACH file structure.

Diagram of Record Sequence for ACH CCD+ File



The specific formats for these records are outlined on the following pages. If you have any questions, call the EFT Help Message Line at (503) 947-2017 or email EFT.Questions@dor.oregon.gov. The state's bank routing/transit number and account numbers are in the Entry Detail Record (record 6) layout, fields 3-5, and accompanying notes.

Record 1 – File Header Record

FIELD NUMBER	FIELD NAME	POSITION IN RECORD	LENGTH	CONTENT	DESCRIPTION
1	Record Type Code	01	1	1	Always “1”
2	Priority Code	02-03	2	01	Always “01”
3	Immediate Destination	04-13	10	bTTTTAAAAC	The nine-digit routing number of the institution receiving the ACH file. Typically, this is your bank’s routing and transit number.
4	Immediate Origin	14-23	10	bTTTTAAAAC	The nine-digit routing number of the institution sending (originating) the ACH file, preceded by a blank. (Often your ODFI will have you insert your company ID in this field.)
5	File Creation Date	24-29	6	YYMMDD	The date that the ACH file was created.
6	File Creation Time	30-33	4	HHMM	The time that the ACH file was created.
7	File ID Modifier	34	1	A-Z, 0-9	For a single processing day, each file submitted by the financial institution should have a unique ID to allow for thorough duplicate file identification.
8	Record Size	35-37	3	094	Always “094” because every record contains

					94 characters.
9	Blocking Factor	38-39	2	10	Always "10" because the blocking factor is 10.
10	Format Code	40	1	1	Always "1"
11	Immediate Destination Name	41-63	23	Alphanumeric	Name of the financial institution receiving the payment file.
12	Immediate Origin Name	64-86	23	Alphanumeric	Name of the financial institution sending the payment file.
13	Reference Code	87-94	8	Alphanumeric	This field is reserved for information pertinent to the business.

Notes

- Fields 11 & 12: Pad with trailing spaces as needed

Key

- bTTTTAAAAC:
 - b: blank (a space character)
 - TTTT: Federal Reserve Routing Symbol. Comprised of digits 1-4 of your routing number.
 - AAAA: ABA institution identifier. Comprised of digits 5-8 of your routing number
 - C: Check digit. Final digit 9 of your routing number.
- YYMMDD:
 - YY: Two-digit year. E.g., "23" for year 2023.
 - MM: Two-digit month. E.g., "04" for April.
 - DD: Two-digit day. E.g., "09" for the ninth day of the month.
- HHMM:
 - HH: Two-digit hour in military time. E.g., "15" for 3 p.m.
 - MM: Two-digit minute. E.g., "08" for eight minutes past the hour.
- A-Z, 0-9: Any combination of capital letters and numbers.
- Alphanumeric: Any combination of lowercase letters, uppercase letters, and/or numbers.

Record 5 – Company/Batch Header Record (Type 5) for CCD+

FIELD NUMBER	FIELD NAME	POSITION IN RECORD	LENGTH	CONTENT	DESCRIPTION
1	Record Type Code	01	1	5	Always “5”
2	Service Class Code	02-04	3	220	Identifies the general classification of dollar entries to be exchanged. [220 Credits Only]
3	Company Name	05-20	16	Alphanumeric	Name of the originator known and recognized by the receiver.
4	Company Discretionary Data	21-40	20	Alphanumeric	Originator/ODFI may include codes of significance only to them to enable specialized handling of all entries within the batch.
5	Company Identification	41-50	10	Alphanumeric	Used to identify the Originator. Assigned by the ODFI.
6	Standard Entry Class Code	51-53	3	CCD	Three-character code used to identify distinct types of entries. Always “CCD” for payments to DOR.
7	Company Entry Description	54-63	10	TAXPAYMENT	Originator Inserts this field’s value to provide the receiver with a description of the entry’s purpose. Always “TAXPAYMENT” for payments to DOR.

8	Company Descriptive Date	64-69	6	Alphanumeric	Originator establishes this field as the date it would like to see displayed to the receiver for descriptive purposes.
9	Effective Entry Date	70-75	6	YYMMDD	The banking day the originator intends a batch of entries to be settled.
10	Settlement Date (Julian)	76-78	3	Numeric	Inserted by ACH operator.
11	Originator Status Code	79-79	1	Alphanumeric	The code refers to the ODFI initiating the entry. Federal government entity/agency enter "2". Otherwise, enter "1".
12	Originating DFI Identification	80-87	8	TTTTAAAA	The routing number of the DFI originating the entries within the batch, without the final check digit.
13	Batch Number	88-94	7	Numeric	The ODFI assigns this number in ascending sequence to each batch in a file of entries. The batch number in the Company/Batch Header record and the Company/Batch Control record must be the same.

Notes

- Field 3: Use the legal business name of the originator. If you are originating payments on behalf of another company this should be your company name, not the client/affiliate company's name.
- Field 4: This should not be confused with your FEIN; the Company ID is assigned by your financial institution and is the same number used if/when setting up debit block filters.
- Field 11: Almost all submitters will use "1" for this field (without quotes).

Key

- TTTTAAAA:
 - TTTT: Federal Reserve Routing Symbol. Comprised of digits 1-4 of your routing number.
 - AAAA: ABA institution identifier. Comprised of digits 5-8 of your routing number.
- YYMMDD:
 - YY: Two-digit year. E.g., "23" for year 2023.
 - MM: Two-digit month. E.g., "04" for April.
 - DD: Two-digit day. E.g., "09" for the ninth day of the month.
- Alphanumeric: Any combination of lowercase letters, uppercase letters and/or numbers.
- Numeric: Digits 0-9 only, no letters or punctuation, right justified, zero filled.

Record 6 – Entry Detail Record (Type 6) for CCD+

FIELD NUMBER	FIELD NAME	POSITION IN RECORD	LENGTH	CONTENT	DESCRIPTION
1	Record Type Code	01	1	6	Always “6”
2	Transaction Code	02-03	2	Numeric	Tran Code for the transaction. Use “22” for tax payments, or “24” for a pre-note.
3	Receiving DFI Identification	04-11	8	02105205	This is the first 8 digits of Oregon DOR’s routing/transit number.
4	Check Digit	12-12	1	3	This is the check digit (9 th digit) of Oregon DOR’s routing/transit number.
5	DFI Account Number	13-29	17	Alphanumeric	This is Oregon DOR’s account number for this tax program.
6	Amount	30-39	10	\$\$\$\$\$\$\$cc	This is the amount of the transaction.
7	Identification Number	40-54	15	Alphanumeric	This is an optional field to identify the transaction to the receiver. Use the BIN or FEIN of the business to credit.
8	Receiving Company Name	55-76	22	Alphanumeric	Entered by the originator to provide additional identification of the receiver and may be helpful in identifying return entries. Use the legal business name of the business we should credit for the tax payment.

9	Discretionary Data	77-78	2	Alphanumeric	ODFI may include codes of significance to them to enable specialized handling of the entry.
10	Addenda Record Indicator	79-79	1	1	Addenda Record Indicator of the CCD+ entry must always contain a value of "1".
11	Trace Number	80-94	15	Numeric	Assigned by the ODFI in ascending sequence that uniquely identifies each entry within a batch and the file.

Notes

- Field 2: More information about prenotification (prenote) transactions is given later in this document. Generally, code "22" is used.
- Fields 3 & 4: Oregon Department of Revenue uses routing number **021052053** which points to a joint Universal Payment Identification Code (UPIC) account. We utilize a Universal Payment Identification Code to forward transactions from an unchanging routing/account number to a destination account. This allows us to update banking information as needed without needing senders to update their records.
- Field 5:
 - The state's account number for receiving Corporate Excise Tax and Corporate Income Tax payments is **56266551**.
 - The state's account number for receiving all other supported tax program payments, including (but not limited to) combined payroll taxes, is **72561852**.
- Field 6: Do not include any punctuation or symbols in the amount; the decimal is implied between the first eight digits and the final two. Amounts are right justified, zero filled.
- Field 7: So long as the addenda record has the correct identifier, we do not need to utilize this field. However, in cases where the addenda is missing information or has incorrect information, this ID field is used as a backup for researching payment allocation manually. Whether the FEIN or Oregon BIN is provided, it should correspond directly to the company name in field 8.
- Field 8: This should contain the legal business name of the entity to be credited for the tax payment. This is used for various research purposes when confirming payment allocations. If you are a payroll service provider sending payments on behalf of your clients, use the client's legal business name here.

Key

- \$\$\$\$\$\$cc: Eight digits for the dollar amount, and two digits for the cents. No punctuation, right justified, zero filled.
- Alphanumeric: Any combination of lowercase letters, uppercase letters, and/or numbers.
- Numeric: Digits 0-9 only, no letters or punctuation, right justified, zero filled.

Every Entry Detail Record must have only one Addenda Record following it. This is in accordance with ACH rules on CCD + format. The dollar amount in the Entry Detail Record should equal the total of the dollar amounts in the corresponding Addenda Record.

We recommend you send a “prenote” (a zero-dollar transaction) to verify the Bank Routing/Transit Number, Account Number, and the Addenda Record format. When sending this “prenote” you need to enter the number “24” for the Transaction Code (field 2) of the Entry Detail Record instead of “22”. It is recommended that you send a separate “prenote” transaction for each type of payment you will be making. Please include the Addenda Record with these “prenote” transactions. This gives the state a chance to check each Addenda Record format. Your financial institution should be able to provide more information about this type of a transaction.

Record 7 – Addenda Record (Type 7) for CCD+

FIELD NUMBER	FIELD NAME	POSITION IN RECORD	LENGTH	CONTENT	DESCRIPTION
1	Record Type Code	01	1	7	Always “7”
2	Addenda Type Code	02-03	2	05	Always “05” for CCD tax payments.
3	Payment Related Information	04-83	80	Alphanumeric	This is a freeform text field that will travel with the payment instruction to the RDFI, containing a number of data elements in a variable width format which provide allocation information for the payment.
4	Addenda Sequence Number	84-87	4	1	CCD only allows for one addenda per record, therefore the value will always be “1”.
5	Entry Detail Sequence Number	88-94	7	Numeric	This number is the same as the last seven digits of the trace number of the related Entry Detail Record.

Notes

- Field 3: Because additional specifications are added when new tax programs are added, please visit www.oregon.gov/dor/programs/businesses/pages/eft.aspx for the most up to date specifications and examples of the data elements contained within. Oregon-specific addenda information current as of the writing of this document is provided after the record layout overview.

Key

- Alphanumeric: Any combination of lowercase letters, uppercase letters, and/or numbers.
- Numeric: Digits 0-9 only, no letters or punctuation, right justified, zero filled.

Payment Related Information (ACH Addenda) specific to Oregon is covered immediately following the ACH record layout overview.

Record 8 – Company/Batch Control Record (Type 8) for CCD+

FIELD NUMBER	FIELD NAME	POSITION IN RECORD	LENGTH	CONTENT	DESCRIPTION
1	Record Type Code	01	1	8	Always “8”
2	Service Class Code	02-04	3	Numeric	Identifies the general classification of dollar entries to be exchanged. [220 Credits Only, 200 Mixed Credits & Debits]
3	Entry/ Addenda Count	05-10	6	Numeric	A tally of each entry detail record and each addenda record processed within the batch.
4	Entry Hash	11-20	10	Numeric	The sum of all the receiving DFI identification fields contained within the entry detail records in a batch.
5	Total Debit Entry Dollar Amount	21-32	12	\$\$\$\$\$\$\$\$\$cc	Contains the accumulated entry detail debit totals within the batch. Should be “000000000000” for credit-only batches.
6	Total Credit Entry Dollar Amount	33-44	12	\$\$\$\$\$\$\$\$\$cc	Contains the accumulated entry detail credit totals within the batch.

7	Company Identification	45-54	10	Alphanumeric	Contains the value of the company identification field 5 in the company/batch header record.
8	Message Authentication Code	55-73	19	Alphanumeric	The 8-character code from a special key used in conjunction with the DES algorithm. It is used to validate the authenticity of the ACH entries.
9	Reserved	74-79	6	Blanks	Use six blank space characters.
10	Originating DFI Identification	80-87	8	TTTTAAAA	Contains the value of the Originating DFI identification field 12 of the company/batch header record.
11	Batch Number	88-94	7	Numeric	Contains the value of the batch number in field 13 of the company/batch header record.

Notes

- Field 2: Typically, "220" unless you are including debit transactions to a different bank account within the same batch.

Key

- \$\$\$\$\$\$\$cc: Eight digits for the dollar amount, and two digits for the cents. No punctuation, right justified, zero filled.
- TTTTAAAA:
 - TTTT: Federal Reserve Routing Symbol. Comprised of digits 1-4 of your routing number.
 - AAAA: ABA institution identifier. Comprised of digits 5-8 of your routing number.
- Alphanumeric: Any combination of lowercase letters, uppercase letters and/or numbers.
- Numeric: Digits 0-9 only, no letters or punctuation, right justified, zero filled.

Record 9 – File Control Record (Type 9)

FIELD NUMBER	FIELD NAME	POSITION IN RECORD	LENGTH	CONTENT	DESCRIPTION
1	Record Type Code	01-01	1	9	Always “9”
2	Batch Count	02-07	6	Numeric	Count of the number of batches within the file.
3	Block Count	08-13	6	Numeric	Count of the number of blocks of 10 rows within the file.
4	Entry/ Addenda Count	14-21	8	Numeric	Total count of the number of entries and addenda records within the file.
5	Entry Hash	22-31	10	Numeric	The sum of the entry hash fields contained within the company/batch control records of the file.
6	Total Debit Entry Dollar Amount in File	32-43	12	\$\$\$\$\$\$\$\$\$cc	Sum of the amount of debit entries contained within the file. Should be “000000000000” for credit-only batches.
7	Total Credit Entry Dollar Amount in File	44-55	12	\$\$\$\$\$\$\$\$\$cc	Sum of the amount of credit entries contained within the file.
8	Reserved	56-94	39	Blank	Use thirty-nine blank space characters.

Notes

- Field 6: Typically, “000000000000” unless you are including debit transactions to a different bank account within the same batch.

Key

- \$\$\$\$\$\$cc: Eight digits for the dollar amount, and two digits for the cents. No punctuation, right justified, zero filled.
- Numeric: Digits 0-9 only, no letters or punctuation, right justified, zero filled.

Oregon Department of Revenue Addenda Layout: Payment Related Information

The “Payment Related Information” field (field 3) of the addenda record (record 7) is an 80-character field comprised of multiple data elements following the TXP conventions. Each data element should be separated from the following data element with an asterisk. The general format is below, with specifics for each tax payment type code on the following pages.

Reference Designator	Data Element Name	Min/Max Characters	Contents	Identifier Used	Valid Values
	Segment Identifier	3/3	TXP		Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX		BIN/FEIN: Nine digits, right justified, zero-filled, no dashes
TXP02	Tax Payment Type Code	1/5	XXXXX	BIN:	01101 – Combined Payroll Tax (SUI, WH, and WBF) State
					01102 – Combined Payroll Tax (TTD and LTD) Local
					01113 – Statewide Transit Tax
					01125 – Paid Leave Oregon
					04901 – Emergency Communication Tax
					07301 – Tobacco Distributor’s Tax
					07401 – Transient Lodging Tax
					20001 – Corporation Excise Tax
					20201 – Corporation Income Tax
				FEIN:	02001 – Corporate Activity Tax
					02101 – Pass-Through Entity Elective Tax
					04902 – Emergency Communications Tax
					04701 – Dealer Vehicle Use Tax

					04703 – Vehicle Privilege Tax
					04704 – Bicycle Excise Tax
					04705 – Heavy Equipment Rental Tax
					07402 – Transient Lodging Tax
					20002 – Corporation Excise Tax
					20202 – Corporation Income Tax
				License Number:	07303 – Tobacco Distributor’s Tax
TXP03	Tax Period End Date	6/6	YYMMDD		Quarter, Calendar or Fiscal Year End Date
TXP04	Amount Type	1/1	X		S,L,1,2,3,4 (State, Local or Quarter Number)
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$\$cc		Implied Decimal Point
TXP06	Amount Type	1/1	X		S,L (types 01101 and 01102 only)
TXP07	Tax Amount	1/10	\$\$\$\$\$\$\$\$cc		Implied Decimal Point (types 01101 and 01102 only)
TXP08	Amount Type	1/1	X		S (for tax payment type code 01101 only)
TXP09	Tax Amount	1/10	\$\$\$\$\$\$\$\$cc		Implied Decimal Point (for tax payment type code 01101 only)
TXP10	Taxpayer Verification	1/6	XXXXXX		(Not Used)
	Terminator	1/1	\		Always “\” followed by spaces to pad to 80 characters total.

Notes:

- TXP01: Use the identifier corresponding to the code used in TXP02. Some programs give an option between a BIN or FEIN, while others only accept one or the other, and one program allows for a license number to be used in place of either type of identifier.
- TXP02: Each code type corresponds to a specific set of additional restrictions for the fields that follow.

- TXP03: The period end date requirements vary by tax. Specifications are listed on the following pages.
- TXP04: For state tax payments, enter “S” for Local tax payments, use “L”. For the remaining payments, use the quarter end date. Specifications are listed on the following pages. TXP05, TXP07, TXP09: No symbols/spaces/punctuation/letters, no negative numbers. May be less than 10 characters. Use zero(s) if the field is required but no payment is being directed to the corresponding tax program.
- TXP06-TXP09: Only include these fields if required for the tax type code used, otherwise leave out.
- The terminating backslash character should appear after the final required field and should not be immediately preceded by an asterisk separator; blank fill after the terminator to complete 80 characters for the full field.

Note: The following pages show specific layouts of the data elements within the Payment Related Information field of the addenda record (record 7). Examples will only display the 80 characters of this field. However, it is important to remember that the full addenda record is 94 characters long.

Example: Combined Payroll State Payment to BIN 01234567-8 for quarter 2 of 2023, paying \$9,876.54 to SUI, nothing to WH and \$32.10 to WBF, ACH trace number ending in "0000017".

- Payment Related Information (80 characters):
TXP*012345678*01101*230630*S*0000987654*S*0000000000*S*0000003210\
00010000017
- Full addenda record (94 characters):
705TXP*012345678*01101*230630*S*0000987654*S*0000000000*S*0000003210\

Examples on the following pages will only display the Payment Related Information field and lack the trailing spaces to pad this field to 80 characters that the actual ACH file will contain.

The following pages will also follow the convention of using asterisk (*) characters to separate data elements within the Payment Related Information field, but these separators will be excluded from the listing of data fields.

Payroll Taxes – Payment Related Information (Record 7, Field 3)

This section covers payments to the following payroll tax programs: State Unemployment Insurance (SUI), State Withholding (WH), Workers’ Benefit Fund Assessment (WBF), Tri-Met Transit District Payroll Tax (TTD), Lane Transit District Payroll Tax (LTD), Statewide Transit Tax (STT), and Paid Leave Oregon. There are four distinct tax type codes which cover these seven tax programs.

01101 – Combined Payroll Tax (State)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	01101	Always “01101”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	State Unemployment Insurance Payment Amount
TXP06	Amount Type	1/1	S	Always “S”
TXP07	Tax Amount	1/10	\$\$\$\$\$\$\$cc	State Withholding Tax Payment Amount
TXP08	Amount Type	1/1	S	Always “S”
TXP09	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Worker’s Benefit Fund Assessment Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to BIN 01234567-8 for quarter 2 of 2024, paying \$9,876.54 to SUI, nothing to WH and \$32.10 to WBF.

TXP*012345678*01101*240630*S*0000987654*S*0000000000*S*0000003210\

Example #2: Payment to BIN 01887766-5 for quarter 3 of 2023, paying nothing to SUI, \$3,210.00 to WH and nothing to WBF.
TXP*018877665*01101*231231*S*0*S*321000*S*0\

01102 – Combined Payroll Tax (Local)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	01102	Always “01102”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	L	Always “L”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Tri-Met Transit District Payment Amount
TXP06	Amount Type	1/1	L	Always “L”
TXP07	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Lane Transit District Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to BIN 00987654-3 for quarter 1 of 2024, paying \$0.75 to TTD and \$654.32 to LTD.
TXP*009876543*01102*240331*L*75*L*65432\

Example #2: Payment to BIN 01876543-2 for quarter 3 of 2022, paying \$2,345.67 to TTD and nothing to LTD.
TXP*018765432*01102*220930*L*234567*L*0\

01113 – Statewide Transit Tax

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	01113	Always “01113”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Statewide Transit Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to BIN 00987654-3 for quarter 2 of 2024, paying \$987.89 to STT.
TXP*009876543*01113*240630*S*0000098789\

Example #2: Payment to BIN 01876543-2 for quarter 4 of 2023, paying \$0.08 to STT.
TXP*018765432*01113*231231*S*8\

01125 – Paid Leave Oregon

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	01125	Always “01125”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Paid Leave Oregon Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to BIN 00987654-3 for quarter 1 of 2023, paying \$0.89 to Paid Leave Oregon.
TXP*009876543*01125*230331*S*0000000089\

Example #2: Payment to BIN 01876543-2 for quarter 3 of 2024, paying \$65,432.10 to Paid Leave Oregon.
TXP*018765432*01125*240930*S*6543210\

Corporate Taxes – Payment Related Information (Record 7, Field 3)

This section covers payments to the following tax programs: Corporation Excise Tax (CET), Corporation Income Tax (CIT), Corporate Activity Tax (CAT), and Pass-Through Entity Elective Tax (PTE-E).

20001 - Corporation Excise Tax (via BIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always "TXP"
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	20001	Always "20001"
TXP03	Tax Period End Date	6/6	YYMMDD	Year End Date (Calendar or Fiscal)
TXP04	Amount Type	1/1	X	1,2,3, or 4 (Quarter)
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$\$cc	Corporate Excise Tax Payment Amount
	Terminator	1/1	\	Always "\"

Example #1: Payment to BIN 00987654-3 for quarter 4 of annual year 2023, paying \$150.00 to CET.
TXP*009876543*20001*231231*4*0000015000\

Example #2: Payment to BIN 01176543-2 for quarter 1 of fiscal year ending 10/31/2024, paying \$65,432.10 to CET.
TXP*011765432*20001*241031*1*6543210\

20002 – Corporation Excise Tax (via FEIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	20002	Always “20002”
TXP03	Tax Period End Date	6/6	YYMMDD	Year End Date (Calendar or Fiscal)
TXP04	Amount Type	1/1	X	1,2,3, or 4 (Quarter)
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Corporate Excise Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 4 of annual year 2023, paying \$150.00 to CET.
TXP*987654321*20002*231231*4*0000015000\

Example #2: Payment to FEIN 43-2109876 for quarter 2 of fiscal year ending 6/30/2024, paying \$65,432.10 to CET.
TXP*432109876*20002*240630*2*6543210\

20201 - Corporation Income Tax (via BIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always "TXP"
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	20201	Always "20201"
TXP03	Tax Period End Date	6/6	YYMMDD	Year End Date (Calendar or Fiscal)
TXP04	Amount Type	1/1	X	1,2,3, or 4 (Quarter)
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Corporate Income Tax Payment Amount
	Terminator	1/1	\	Always "\"

Example #1: Payment to BIN 00987654-3 for quarter 4 of annual year 2023, paying \$150.00 to CIT.
TXP*009876543*20201*231231*4*0000015000\

Example #2: Payment to BIN 01176543-2 for quarter 1 of fiscal year ending 10/31/2024, paying \$65,432.10 to CIT.
TXP*011765432*20201*241031*1*6543210\

20202 - Corporation Income Tax (via FEIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always "TXP"
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	20202	Always "20202"
TXP03	Tax Period End Date	6/6	YYMMDD	Year End Date (Calendar or Fiscal)
TXP04	Amount Type	1/1	X	1,2,3, or 4 (Quarter)
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Corporate Income Tax Payment Amount
	Terminator	1/1	\	Always "\"

Example #1: Payment to FEIN 98-7654321 for quarter 4 of annual year 2023, paying \$150.00 to CIT.
TXP*987654321*20202*231231*4*0000015000\

Example #2: Payment to FEIN 43-2109876 for quarter 2 of fiscal year ending 6/30/2024, paying \$65,432.10 to CIT.
TXP*432109876*20202*240630*2*6543210\

02001 – Corporate Activity Tax

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	02001	Always “02001”
TXP03	Tax Period End Date	6/6	YYMMDD	Year End Date (Calendar or Fiscal)
TXP04	Amount Type	1/1	X	1,2,3, or 4 (Quarter)
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Corporate Activity Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 4 of annual year 2023, paying \$600.00 to CAT.
TXP*987654321*02001*231231*4*0000060000\

Example #2: Payment to FEIN 43-2109876 for quarter 2 of fiscal year ending 7/31/2024, paying \$765,432.10 to CAT.
TXP*432109876*02001*240731*2*76543210\

02101 – Pass-Through Entity Elective Tax

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	02101	Always “02101”
TXP03	Tax Period End Date	6/6	YYMMDD	Year End Date (Calendar or Fiscal)
TXP04	Amount Type	1/1	X	1,2,3, or 4 (Quarter)
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Pass-Through Entity Elective Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 3 of annual year 2023, paying \$450.00 to PTE-E.
TXP*987654321*02101*231231*3*0000045000\

Example #2: Payment to FEIN 43-2109876 for quarter 1 of fiscal year ending 10/31/2024, paying \$6,543.21 to PTE-E.
TXP*432109876*02101*241031*1*654321\

Other Tax Programs – Payment Related Information (Record 7, Field 3)

This section covers payments to the following tax programs:

- Dealer Vehicle Use Tax
- Vehicle Privilege Tax
- Bicycle Excise Tax
- Heavy Equipment Rental Tax
- Emergency Communications Tax
- Tobacco Distributors Tax
- Transient Lodging Tax

04701 – Dealer Vehicle Use Tax

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always "TXP"
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	04701	Always "04701"
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always "S"
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Dealer Vehicle Use Tax Payment Amount
	Terminator	1/1	\	Always "\"

Example #1: Payment to FEIN 98-7654321 for quarter 4 of 2023, paying \$600.00 to Dealer Vehicle Use Tax.

TXP*987654321*04701*231231*S*0000060000\

Example #2: Payment to FEIN 43-2109876 for quarter 2 of 2024, paying \$5,432.10 to Dealer Vehicle Use Tax.

TXP*432109876*04701*240630*S*543210\

04703 – Vehicle Privilege Tax

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	04703	Always “04703”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$cc	Vehicle Privilege Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 3 of 2023, paying \$2,030.00 to Vehicle Privilege Tax.

TXP*987654321*04703*230930*S*0000203000\

Example #2: Payment to FEIN 43-2109876 for quarter 1 of 2024, paying \$123.00 to Vehicle Privilege Tax.

TXP*432109876*04703*240331*S*12300\

04704 – Bicycle Excise Tax

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	04704	Always “04704”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$cc	Bicycle Excise Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 4 of 2023, paying \$15.00 to Bicycle Excise Tax.

TXP*987654321*04704*231231*S*0000001500\

Example #2: Payment to FEIN 43-2109876 for quarter 2 of 2024, paying \$2,345.67 to Bicycle Excise Tax.
TXP*432109876*04704*240630*S*234567\

04705 – Heavy Equipment Rental Tax

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always "TXP"
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	04705	Always "04705"
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always "S"
TXP05	Tax Amount	1/10	\$\$\$\$\$\$cc	Heavy Equipment Rental Tax Payment Amount
	Terminator	1/1	\	Always "\"

Example #1: Payment to FEIN 98-7654321 for quarter 3 of 2023, paying \$2,345.00 to Heavy Equipment Rental Tax.
TXP*987654321*04705*230930*S*0000234500\

Example #2: Payment to FEIN 43-2109876 for quarter 1 of 2024, paying \$123.45 to Heavy Equipment Rental Tax.
TXP*432109876*04705*240331*S*12345\

04901 – Emergency Communications Tax (via BIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	04901	Always “04901”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Emergency Communications Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to BIN 01765432-1 for quarter 3 of 2023, paying \$2,345.00 to Emergency Communications Tax.

TXP*017654321*04901*230930*S*0000234500\

Example #2: Payment to BIN 00876543-2 for quarter 1 of 2024, paying \$123.45 to Emergency Communications Tax.

TXP*008765432*04901*240331*S*12345\

04902 – Emergency Communications Tax (via FEIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	04902	Always “04902”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Emergency Communications Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 4 of 2023, paying \$2,345.00 to Emergency Communications Tax.

TXP*987654321*04901*231231*S*0000234500\

Example #2: Payment to FEIN 43-2109876 for quarter 2 of 2024, paying \$123.45 to Emergency Communications Tax.

TXP*432109876*04901*240630*S*12345\

07301 – Tobacco Distributor’s Tax (via BIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	07301	Always “07301”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$cc	Tobacco Distributor’s Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to BIN 01765432-1 for quarter 3 of 2023, paying \$3,456.00 to Tobacco Distributor’s Tax.

TXP*017654321*07301*230930*S*0000345600\

Example #2: Payment to BIN 00876543-2 for quarter 1 of 2024, paying \$45.67 to Tobacco Distributor’s Tax.

TXP*008765432*07301*240331*S*4567\

07303 - Tobacco Distributor's Tax (via License Number)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Identifier Used
	Segment Identifier	3/3	TXP	Always "TXP"
TXP01	Taxpayer Identification Number	1/15	XXXXXXX	Distributor's License Number
TXP02	Tax Payment Type Code	1/5	07303	Always "07303"
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always "S"
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Tobacco Distributor's Tax Payment Amount
	Terminator	1/1	\	Always "\"

Example #1: Payment to License #8765432 for quarter 4 of 2023, paying \$2,345.67 to Tobacco Distributor's Tax.
TXP*8765432*07303*231231*S*0000234567\

Example #2: Payment to License #1234567 for quarter 2 of 2024, paying \$123.00 to Tobacco Distributor's Tax.
TXP*1234567*07303*240630*S*12300\

07401 - Transient Lodging Tax (via BIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always "TXP"
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	BIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	07401	Always "07401"
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always "S"
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Transient Lodging Tax Payment Amount
	Terminator	1/1	\	Always "\"

Example #1: Payment to BIN 01765432-1 for quarter 4 of 2023, paying \$34,500.00 to Transient Lodging Tax.
TXP*017654321*07401*231231*S*0003450000\

Example #2: Payment to BIN 00876543-2 for quarter 2 of 2024, paying \$23.45 to Transient Lodging Tax.
TXP*008765432*07401*240630*S*2345\

07402 – Transient Lodging Tax (via FEIN)

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	07402	Always “07402”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$cc	Transient Lodging Tax Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 3 of 2023, paying \$2,345.00 to Transient Lodging Tax.
TXP*987654321*07402*230930*S*0000234500\

Example #2: Payment to FEIN 43-2109876 for quarter 1 of 2024, paying \$765.43 to Transient Lodging Tax.
TXP*432109876*07402*240331*S*76543\

09201 – Loaded Tank Rail Car Fee

Reference Designator	Data Element Name	Min/Max Characters	Contents	Valid Values
	Segment Identifier	3/3	TXP	Always “TXP”
TXP01	Taxpayer Identification Number	1/15	XXXXXXXXXXXXXXXXXX	FEIN: Nine digits, right-justified, zero-filled, no dashes.
TXP02	Tax Payment Type Code	1/5	09201	Always “09201”
TXP03	Tax Period End Date	6/6	YYMMDD	Quarter End Date
TXP04	Amount Type	1/1	S	Always “S”
TXP05	Tax Amount	1/10	\$\$\$\$\$\$\$cc	Loaded Tank Railroad Car Fee Payment Amount
	Terminator	1/1	\	Always “\”

Example #1: Payment to FEIN 98-7654321 for quarter 3 of 2023, paying \$2,345.00 to Loaded Tank Railroad Car Fee.

TXP*987654321*09201*230930*S*0000234500\

Example #2: Payment to FEIN 43-2109876 for quarter 1 of 2024, paying \$765.43 to Loaded Tank Railroad Car Fee.

TXP*432109876*09201*240331*S*76543\

Full ACH File Example

The following example is for illustrative purposes only, and while the field sizes should be accurate, examples may vary in certain regards from the expectations of your financial institution. Example: Record 1, field 4 “Immediate Origin” is frequently expected to be the originator’s Company ID when sending the file to your financial institution, which may then place their own routing number in this field before submitting it to the ACH network. However, your financial institution may wish to have their routing number already placed in this field. Originators should confirm expected field contents with their financial institution (as well as expected lead times, etc.) before submitting any files.

Scenario: You work for ACME PAYROLL INC and create an ACH Credit file on 5/13/24 that makes payments to all seven payroll tax programs on behalf of your client, WONDERFUL WIDGETS LLC for settlement on 5/15/24.

Your Routing/Transit #	TTTTAAAAC
Company Identification	999COID999
Client BIN	888BIN888
State Unemployment	\$ 1,000.11
State Withholding	\$ 2,222.00
Workers' Benefit Fund	\$ 333.33
Tri-Met Transit District	\$ 44.44
Lane Transit District	\$ 5.55
Statewide Transit Tax	\$ 0.66
Paid Leave Oregon	\$ 77.77
Sum of payments	\$ 3,683.86
Year and Quarter	2024 Q2

File:

[illegible]

Field values for records

Record 1:

1. Record Type Code "1"
2. Priority Code "01"
3. Immediate Destination "TTTTAAAAC"
4. Immediate Origin "999COID999"
5. File Creation Date "240513"
6. File Creation Time "0730"
7. File ID Modifier "A"
8. Record Size "94"
9. Blocking Factor "10"
10. Format Code "1"
11. Immediate Destination Name "YOUR BANK NAME HERE "
12. Immediate Origin Name "ACME PAYROLL INC "
13. Reference Code (blank)

Record 5:

1. Record Type Code "5"
2. Service Class code "220"
3. Company Name "ACME PAYROLL INC"
4. Company Discretionary Data "DISCRETIONARY DATA "
5. Company Identification "999COID999"
6. Standard Entry Class Code "CCD"
7. Company Entry Description "TAXPAYMENT"
8. Company Descriptive Date (blank)
9. Effective Entry Date "240515"
10. Settlement Date (blank)
11. Originator Status Code "1"
12. Originating DFI Identification "TTTTAAAA"
13. Batch Number "0000001"

Record 6: (first entry)

1. Record Type Code "6"
2. Transaction Code "22"
3. Receiving DFI Identification "02105205"
4. Check Digit "3"
5. DFI Account Number "72561852 "
6. Amount "0000355544"
7. Identification Number "888BIN888"
8. Receiving Company Name "WONDERFUL WIDGETS LLC "
9. Discretionary Data (blank)
10. Addenda Record Indicator "1"
11. Trace Number "TTTTAAAA0000001"

Record 7: (first entry)

1. Record Type Code "7"
2. Addenda Type Code "05"
3. Payment Related Information
"TXP*888BIN888*01101*240630*S*100011*S*222200*S*33333\
 a. Segment Identifier "TXP"
 b. TXP01: Taxpayer Identification Number "888BIN888"
 c. TXP02: Tax Payment Type Code "01101"
 d. TXP03: Tax Period End Date "240630"
 e. TXP04: Amount Type "S"
 f. TXP05: Tax Amount "100011"
 g. TXP06: Amount Type "S"
 h. TXP07: Tax Amount "222200"
 i. TXP08: Amount Type "S"
 j. TXP09: Tax Amount "33333"
 k. Terminator "\"
4. Addenda Sequence Number "0001"
5. Entry Detail Sequence Number "0000001"

The three additional entry records (6) with corresponding three addenda records (7) are omitted from this detailing due to the structural similarities of these records.

Record 8:

1. Record Type Code "8"
2. Service Class Code "220"
3. Entry/ Addenda Count "000008"
4. Entry Hash "@@@HASH@@"
5. Total Debit Entry Dollar Amount "000000000000"
6. Total Credit Entry Dollar Amount "000000368386"
7. Company Identification "999COID999"
8. Message Authentication Code (blank)
9. Reserved (blank)
10. Originating DFI Identification "TTTTAAAA"
11. Batch Number "0000001"

Record 9:

1. Record Type Code "9"
2. Batch Count "000001"
3. Block Count "000002"
4. Entry/ Addenda Count "00000008"
5. Entry Hash "@@@HASH@@"
6. Total Debit Entry Dollar Amount in File "000000000000"
7. Total Credit Entry Dollar Amount in File "000000368386"
8. Reserved (blank)

Note: Entry hash fields need to be computed before submission. Final rows filled with the character "9" fill out the blocking, as necessary, to ensure there is an exact multiple of 10 rows.

Glossary

ACH. Automated Clearing House (ACH) means any entity that operates as a clearing house for electronic debit or credit entries pursuant to an agreement with an association that is a member of the National Automated Clearing House Association.

ACH credit. An ACH credit transaction is one in which you, the taxpayer, through your financial institution, originate an entry crediting the designated financial institution's account and debiting your own account for the amount of the tax payment.

ACH debit. An ACH debit transaction is one in which you, the taxpayer, initiate an entry through a secure web connection or with a touchtone phone, crediting the state's designated financial institution's account and debiting your own account for the amount of the tax payment.

BIN. Business identification number is a number issued by the state of Oregon for the purpose of filing or paying taxes. A BIN is most commonly used for payroll, but some businesses have been issued a BIN for use with other tax programs.

CCD+. Corporate Credit or Debit (formerly Cash Concentration or Disbursement) Plus Addenda is a standard National Automated Clearing House Association data format used to make ACH credit/debit transactions. The CCD+ format combines the widely used CCD format with a single addendum record that can carry 80 characters of payment-related data.

EFT. Electronic funds transfer is a term that identifies any system used to transfer payments or funds electronically. EFT refers to any transfer of funds (other than a transaction originated by check or similar paper instrument) that is initiated through an electronic terminal, telecommunications instrument, computer, or magnetic tape, to order, instruct, or authorize a financial institution to debit or credit an account.

FEIN. Federal employer identification number, frequently used for filing and paying taxes other than payroll.

FRB. Federal Reserve Bank is the central banking system of the United States, consisting of 12 regional reserve banks and member depository institutions that are subject to Reserve requirements. **NACHA.** The National Automated Clearing House Association is the organization that establishes the standards, rules, and procedures enabling depository financial institutions to exchange ACH payments on a national basis. This organization has since rebranded as "Nacha."

ODFI. The Originating Depository Financial Institution is the financial institution that originates ACH entries at the request of, and by agreement with, its customers. ODFIs must abide by the provisions of the Nacha operating rules and guide-lines.

Pre-note test. A pre-notification (pre-note) test is a zero-dollar entry sent through the ACH network to verify a financial institution's information. A pre-note test must be done at least 10 calendar days before EFT payments begin.

Settlement date. The date an exchange of funds, with respect to an entry, is reflected on the books of the Federal Reserve Bank.

TXP. The tax payment banking convention is a national standard administered by Nacha. TXP is used by the federal government and the majority of states that utilize EFT for tax collection. The format is carded in the 80-character free-form Payment Related Information field of the addenda record. The TXP convention has been developed with input from corporate trade associations, state representatives, and federal government agency representatives. The TXP convention is a result of the joint efforts of the Federation of Tax Administrators, the Committee on State Taxation, and the Bankers Electronic Data Interchange (EDI) Council.

Disclaimer

This document is intended to assist program participants and software developers in ensuring that tax payments are sent to the Oregon Department of Revenue (DOR) in a manner which can be received and processed successfully by our system. This advice is not intended to provide any warrantee, does not constitute legal advice, and does not bind DOR to an agreement. In the event of a conflict between the information provided and the Nacha rules, the Nacha rules prevail. Likewise, nothing in this document should be taken to supersede any applicable state or federal law.

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