

Virginia Tax



Electronic Payment Guide

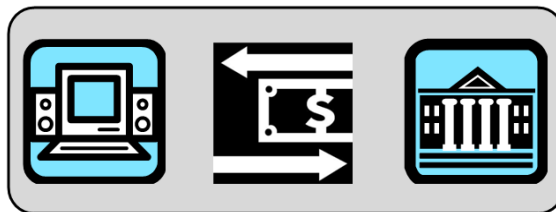


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Overview of Electronic Payment Options

Electronic payments or Electronic Funds Transfer (EFT) involve the transfer of funds from your bank account to the state's bank account using the Automated Clearinghouse (ACH) network to electronically transfer payments. The ACH system is a nationwide network for the distribution and settlement of electronic debits and credits among financial institutions. Transactions may be submitted using ACH Credit or ACH Debit. This guide provides general information on the various electronic payment options and specific instructions to make ACH Credit and ACH Debit EFT payments to Virginia Tax.

If you choose to pay by ACH Debit using eForms, an online business account, or Web Upload, you can submit all return information and payment information electronically at the same time. Additional details are provided later in this guide.

Electronic Filing Requirements

Electronic filing requirement for business taxpayers

Any business, or person filing on behalf of a business, must file the following forms and payments electronically:

Sales and Use Tax

- Form ST-9 and required schedules
- Form ST-8 and required schedules (Effective for filing periods beginning July 1, 2017)
- Form ST-7 and required schedules (Effective for filing periods beginning July 1, 2017)

Employer Withholding Tax

- Payment forms VA-5, VA-15, and VA-16
- VA-6 and VA-6H annual reconciliation forms
- Wage Statements W-2, 1099-MISC, and 1099-R

Corporate Income Tax

- Form 500 and all supporting schedules
- Payments 500ES, 500V, and 500C

Pass-Through Entity (PTE) Tax

- Form 502 and all supporting schedules
- Payments 502V and 502W

Other Taxes

- Communications Tax (Form CT-75)
- Motor Vehicle Rental Tax (Form MVR-420)
- Tobacco Products Tax (Form TT-8)
- Vending Machine Dealers' Sales Tax (Form VM-2)

Electronic filing requirement for individual taxpayers

Effective for taxable years beginning on Jan. 1, 2017, taxpayers who make estimated tax payments must submit all of their income tax payments electronically if:

- Any installment payment of estimated tax exceeds \$15,000 or
- Any payment made for an extension of time to file exceeds \$15,000 or
- The total estimated income tax due in any taxable year exceeds \$60,000.

Filing Requirements – ACH Credit & ACH Debit Transactions

If your bank does not honor any ACH Debit or ACH credit payment to us, Virginia Tax may impose a penalty of \$35 as authorized by Code of Virginia § 2.2-614.1. This penalty is in addition to any other penalties owed, such as for late payment of a tax.

Federal banking regulations impose additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. These are called International ACH Transactions (IAT) and include both ACH Debit and ACH Credit transactions.

- Virginia Tax supports IAT for ACH Credit transactions.
- Virginia Tax does not, at present, support IAT for ACH Debit transactions. By signing up for ACH Debit, you are certifying that your ACH Debit transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. If your financial institution uses IAT transaction(s) and you are not paying by ACH Credit, your payment must be submitted as a paper check.

Penalty and interest for late filed electronic payment(s) is applicable and will be assessed if not paid with the transmission.

- You may calculate and include the penalty and interest as part of your ACH Credit or Debit transmission.
- If penalty and interest is not included with your tax payments, you will be billed for the applicable penalty and/or interest. To pay your bill electronically you may use either the QuickPay or Teleplan payment options displayed later in this booklet.

Additional requirements specific to ACH Credit and Debit transactions are defined by specific topic within this guide.

ACH Credit Overview

To use ACH Credit, contact your financial institution and make arrangements with them to credit the state's bank account with funds from your bank account. Your financial institution will tell you what ACH origination services it offers and the associated costs. Prior to submitting an ACH Credit payment, you must first register your company for all applicable taxes with Virginia Tax.

It is your responsibility to make arrangements with your financial institution so that funds are deposited into the state's bank account on or before the tax due date. Avoid late payment and filing penalties and interest charges by initiating your ACH Credit transaction on or before the tax due date. Contact your financial institution to determine their cut-off time to ensure your payments are timely.

Also ensure that your bank sends the payment data in the specific standardized format through the ACH network in order for your account to be properly credited.

- The data format required is an industry standard tax payment convention called CCD+TXP.
- Refer to **Appendix A** of this document for specific codes that must also be contained within the specified data formats to ensure payments are posted properly.
- Contact your bank and refer to the ACH file data formats in **Appendix B** of this guide for specific requirements.
- If you have not previously submitted ACH Credits to Virginia Tax, we recommend a pre-note test.
- Provide your bank with the following information to set up ACH Credit transactions:
 - Account name: Virginia Department of Taxation
 - Routing Transit Number: 061000104
 - Bank Account Number: 201328895

ACH Credit Tax Payment Specifications

The following specifications must be used when preparing the ACH Credit file. In most instances this will be done by your bank. All ACH Credit transactions must be submitted according to National Automated Clearinghouse Association (NACHA) record formats for CCD entries. See **Appendix B** for NACHA file data formats and explanations specifying how fields are used in conjunction with the TXP convention. Refer to the NACHA ACH rulebook at www.nacha.org for more details on NACHA formats, specifications and definitions.

The data formats (records) as specified in these requirements must be submitted in the following order:

- File Header Record
- Company/Batch Header Record
- Entry Detail Record
- Addenda Record (Carries an 80 character Free Form Field)
- Company/Batch Control Record
- File Control Record

IAT Transaction Record Order

Virginia Tax currently accepts International ACH transactions for ACH Credit transactions only. Payments involving an International ACH Credit payment must use required data formats in **Appendix C**. The NACHA record format for International IAT transactions requires data formats (records) to occur in the following order:

- File Header Record (same as CCD+TXP file format)
- IAT Company /Batch Header Record
- IAT Entry Detail Record
- IAT Addenda Record Entries (First through Seventh Records)
- IAT record for Remittance Information (Eighth Addenda Record)
- IAT Record for Correspondent Bank Information (Ninth Addenda Record)
- Company/Batch Control Record (same as CCD+TXP file format)
- File Control record (same as the CCD+TXP file format)

Multiple Records

To send multiple payments in a single CCD+TXP file, your bank must be able to transmit a file composed of a single File Header and Company/Batch Header Record, multiple Entry Detail and Addenda Records, and a single Company/Batch Control and File Control Record. Virginia Tax must receive both a “6” (Entry detail) record and a “7” (addenda including the TXP information) record for each taxpayer transaction in order to accurately credit the taxpayer’s account.

ACH Debit Overview

Virginia Tax has several free online programs for submitting ACH Debit payments: eForms, online business accounts, and Web Upload. Both return and payment information may be submitted using these fast, easy, and secure programs. You must register for online business accounts or Web Upload prior to using either of these options. The eForms system does not require any sign-up. In addition, there are 2 ACH Debit options to pay bills via our QuickPay and Teleplan systems.

To register to use Web Upload or online business accounts, visit our [website](#). These are 2 separate programs and you must register to use each system prior to submitting filing information. The systems are independent of each other.

Prior to initiating an ACH Debit transaction, notify your bank that Virginia Tax is authorized to debit your bank account. Some banks use a "filter," which prevents unauthorized debits against a customer's account. If your bank requests a filter number or Company ID for the debit transactions, call 804.367.0644 to obtain this number. If your bank denies your electronic payment, the denial is handled like a returned check and late payment charges will apply.

ACH Debit Transaction Options

eForms

eForms is a free, online service available 24/7 that supports filing and paying sales, withholding, corporation, pass-through entity (PTE), motor vehicle rental, and insurance premiums license tax returns. No sign-up is required and the forms look similar to the paper versions. When the return has tax due, eForms requires that you make a payment with the filing. The payment will be debited via electronic payment from the checking account information entered with the tax return. eForms requires you to use a checking account.

For additional details about eForms, including a guide and FAQs, visit our [eForms webpage](#). Other benefits to eForms:

- You do not need to complete a paper return or schedule if you file and pay the tax return via eForms.
- You will have the ability to schedule (or warehouse) files for a future date, up to the due date.
- Using the eForms system is faster and easier than completing a paper tax return.
- You can save/reuse information to avoid having to re-enter the same details each time you file and pay.
- eForms will perform basic calculations for some fields on the tax return.
- You will receive immediate confirmation and have the ability to save and/or print an electronic copy of your tax return as an Adobe PDF (image document).

Online Business Accounts

We offer a free online service, available 24/7, with a variety of options for the filing and payment of business taxes. After registering for an online business account, log in and follow the prompts to enter your information. (If submitting transactions for multiple clients or multiple locations, you may prefer to use Web Upload instead.) Payments made using your online business account are ACH Debit transactions and may be electronically withdrawn from your checking or savings account. For additional information on using an online business account, visit [online services for business](#). Other advantages to these accounts:

- You may file sales and use tax or employer withholding tax, quarterly estimated corporate income tax for the current year, and corporate extensions. In addition, online business accounts also accept estimated insurance premium license tax payments as well as digital media fee transactions.
- You may use your online business account to submit taxes, eliminating the need to mail additional paper returns to fulfill your filing obligations.
- You will have the ability to schedule (or warehouse) files for a future date, up to the due date.
- You may directly access the QuickPay system to pay business tax bills.
- Through a collaborative effort with the Virginia Employment Commission, you may also submit your Unemployment taxes (Form FC-20 or the FC-21) through your online business account.

Web Upload

Web Upload is a free online service available 24/7 that may be used to pay and file sales tax and withholding information.

To make payments using Web Upload, you must include payment information in the uploaded file or set it up in your Web Upload profile. At this time, Web Upload only allows checking accounts for making payments.

Web Upload allows you to upload a file containing information for multiple taxpayers in 1 submission. Taxpayers filing on behalf of 1 company may prefer to use eForms or an online business account. For more information, including our Web Upload User Guide, and to register, visit [Web Upload](#).

Other benefits to Web Upload:

- If you use Web Upload to submit sales and employer withholding taxes, you do not need to submit any additional paper returns to fulfill your filing obligations. You will receive instant validation and feedback on your file content. You will know right away when your file is accepted and if there are any errors.
- You will have the ability to schedule (or warehouse) files for a future date, up to the due date.
- You can submit W-2, 1099-R and 1099-MISC data using Web Upload.
- Through a collaborative effort with the Virginia Employment Commission, you may submit your designated Unemployment taxes (Form FC-20 and Form FC-21) through Web Upload.

ACH Debit Bill Payment Options

Two options are available for payment of bills electronically: QuickPay and Teleplan.

QuickPay

Use Virginia Tax's [QuickPay](#) option for a convenient way to pay your outstanding tax liabilities.

- Simply enter your bill number and your banking information.
- You do not need to register in advance in order to use QuickPay.
- You may also review your bill balances as well as review 2 years of payment history using this option.

Teleplan

This system enables you to set up an automated payment plan using your telephone to pay outstanding bills to Virginia Tax. The system is available 24 hours a day at 804.440.5100.

- Have your 9-digit SSN or FEIN available when calling.
- Your call will be directed to a Service Representative if the terms are not accepted or if the account is not eligible to be set through Teleplan.
- If you call outside of normal business hours, you will be instructed to call back during regular hours and speak with a Service Representative. You may contact them at 804.367.8045.
- Teleplan will not allow an automated plan to be set if 1 of the following actions is in place on your account:
 - Padlock, revocation, criminal warrant, bond, or hold, or
 - Third party lien, pending lien, bankruptcy, existing payment plan, or assignment by outside collection agency.

Emergency Wire Transfers

We strongly discourage using wire transfers. You should use them only as a last resort.

When payments are wired to the Commonwealth's bank account, your account with Virginia Tax is not updated because wire transfers do not contain the information in the CCD+TXP payment format that is needed to properly identify the type of payment and how it should be posted. Consequently, wire transfers require additional processing time and significant manual intervention.

If you have a situation, such as a system failure, in which a wire transfer is the only way to get the payment to the Commonwealth in a timely manner, fax all related account information to 804.367.2970.

Fax the following information to us as soon as possible after the wire transfer has been initiated:

- Applicable account information consisting of your Virginia account number, the type of tax being paid (i.e. employer withholding tax), the tax period, and any amounts included for penalty and interest, if applicable.
- In the event a bulk provider finds a wire transfer is necessary, the bulk provider will need to submit a summary statement in the fax identifying the number of affected accounts and the payment total as well as contact information so that Virginia Tax staff can contact the provider to arrange for the submission of detailed transaction information in an electronic format.
- Only use wire transfers as a last resort.

Due Dates/Electronic Filing Assistance

If you file electronically, you must file your return and payment online no later than the due date. In cases where the due date falls on a Saturday, Sunday or legal holiday, the due date is automatically extended to the next business day.

If you need additional assistance with your electronic payments, please call 804.367.8037 between 8:30 and 4:30 EST, Monday through Friday.

Appendix A – Acceptable Codes for ACH Credit Transactions

ACH Credit Codes

The following tax type codes are accepted in the Tax Type and Amount Type fields of the Addenda Record. Use the appropriate 5-digit code (below) and associated 15-digit state tax account number in your file.

If making an Individual Estimated Tax Payment, the format of your 15-digit account number is 33XXXXXXXXXS001. Insert your Social Security Number in place of the Xs.

If a specific code is not available for a tax type (below) and you would like to submit a payment by ACH Credit, please enter the 5-digit tax code of 00000 and an accurate, complete 15-digit state tax account number associated with the account. For example, if you would like to make a consumer use tax payment, use code 00000 and provide your 15-digit tax account number starting with “14” to indicate consumer’s use tax.

You must properly register the account for the applicable tax type with Virginia Tax prior to making any ACH payments. If the account is NOT registered, Virginia Tax will not know how to properly apply the funds to the taxpayer’s account. In addition, the file must contain the appropriate 5-digit code listed below for the payment to be properly applied to an account.

Tax Type	Code
Employer Withholding Tax	00011
Corporation Income Tax Estimated Payment	00021
Individual Estimated Income Tax Payment	00012
Corporation Income Tax Return Payment	00022
Corporation Income Tax Extension	00023
Pass Through Entity Withholding Tax Payment	00031
Pass Through Entity Tax Return Payment	00032
Sales and/or Use Tax	00041
Vending Machine Tax	00041
Public Facilities Tax	00041
Communications Tax	00049
Motor Vehicle Rental Tax	00200
Estimated Income Tax Payment for Estates, Trusts and Unified Nonresidents	00717
Insurance Premium License Estimated Payment	00771
Insurance Premium License Return Payment	00871
All Other Tax Types Not Mentioned Above	00000

Amount Type	Code
Tax	T or 1
Penalty	P or 2
Interest	I or 3

ACH Credit Definitions

AN: The string type data element is symbolized by the letters "AN." Contents of string type data elements are a sequence of letters, digits, spaces and/or special characters. The contents must be left justified. Trailing spaces should be suppressed unless they are necessary to satisfy a minimum length requirement.

AMOUNT: The fields are used to carry the dollar amounts being paid. Only 1 amount field, TXP05, is required; the other 2 amount fields, TXP07 (penalty amount) and TXP09 (interest amount), are conditional based on the presence of the amount type fields, TXP06 (penalty) and TXP08 (interest) respectively. If TXP06 is not used, then TXP07 will not appear in the convention. When the amount field is used, it should always contain cents (¢). **Do not enter decimal points or dollar signs.**

AMOUNT TYPE: The field used to identify the type of amount that follows. **Accepted values for Virginia are "T" or "1" for Tax, "P" or "2" for Penalty, and "I" or "3" for Interest.**

CONDITIONAL (C): The presence of this field is dependent on the value or presence of other fields in the convention.

DT: The date type field represented by the letters "DT." Format for the date-type is **YYMMDD**. For example, November 28, 2014 is represented as "141128."

DATA ELEMENT TYPE: Identifies the type of information contained in the field. Ex. "AN," "ID," "DT," "N2."

FIELD REQUIREMENT: Indicates whether the field is mandatory (M), optional (O), or conditional (C).

ID: The identifier type data element represented by the letters "ID." An identifier data element always contains a value from a predefined list of values.

MANDATORY (M): A field that must appear in the convention.

N2: The numeric type field represented by "N2." The "N" indicates numeric; the "2" indicates the decimal places to the right of a fixed, implied decimal point. The decimal point should not be entered. 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, so "\$1,200.00" would look like "120000." For zero dollar amounts, this data element type may contain 1 character.

OPTIONAL (O): These fields are available, when needed, to report an additional amount type, usually penalty and interest.

SEGMENT IDENTIFIER: The name of the segment. The identifier occupies the first character positions of the segment and consists of 2 or 3 uppercase letters and/or digits.

SEGMENT TERMINATOR: Denotes the end of the segment; the forward slash (/).

SEPARATOR: Used to separate fields within a segment. The asterisk (*) is used as the separator.

TAXPAYER IDENTIFICATION: Contains the 15-character account ID number assigned by Virginia Tax. **Do not use Federal Employer ID Number (FEIN). Left justify. Do not zero fill. Do not use hyphens.** For example, an acceptable taxpayer identification number would be "30123456789F001."

TAX PERIOD END DATE: This is the **ending** tax period for the tax/zero payment report; not the date that the payment is being reported. **The correct format is "YYMMDD."**

TAX TYPE CODE: The standardized code used to identify the type of tax being paid. Only the codes shown on the previous page will be accepted.

TAXPAYER VERIFICATION: An optional field that can be used by the receiver to verify the taxpayer's transaction. **Although this field is optional, we encourage its use to aid in locating your payment.**

Appendix B – ACH File Record Format for All Credit Entries

File Header Record

DATA ELEMENT NAME	RECORD TYPE	PRIORITY CODE	IMMEDIATE DESTINATION	IMMEDIATE ORIGIN	TRANSMISSION DATE	TRANSMISSION TIME	FILE ID MODIFIER	RECORD SIZE	BLOCKING FACTOR	FORMAT CODE	IMMEDIATE DESTINATION NAME	IMMEDIATE ORIGIN NAME	REFERENCE CODE
FIELD INCLUSION REQUIREMENT	M	R	M	M	M	0	M	M	M	M	M	M	0
CONTENTS	1	Numeric	bTTTTAAAAC	bTTTTAAAAC	YYMMDD	HHMM	Alpha/Num	094	10	1	Alpha/Num	Alpha/Num	Alpha/Num
LENGTH	1	2	10	10	6	4	1	3	2	1	23	23	8
POSITION	01	02-03	04-13	14-23	24-29	30-33	34	35-37	38-39	40-40	41-63	64-86	87-94

File Control Record

DATA ELEMENT NAME	RECORD TYPE CODE	BATCH COUNT	BLOCK COUNT	ENTRY/ ADDENDA COUNT	ENTRY HASH	TOTAL DEBIT ENTRY DOLLAR AMOUNT IN FILE	TOTAL CREDIT ENTRY DOLLAR AMOUNT IN FILE	RESERVED
FIELD INCLUSION REQUIREMENT	M	M	M	M	M	M	M	N/A
CONTENTS	9	Numeric	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$cc	\$\$\$\$\$\$\$\$\$cc	Blank
LENGTH	1	6	6	8	10	12	12	39
POSITION	01	02-07	08-13	14-21	22-31	32-43	44-55	56-94

Appendix B (con't)

ACH File Record Format for All Credit Entries

Company/Batch Header Record

DATA ELEMENT NAME	RECORD TYPE	SVC CLASS CODE	COMPANY NAME	COMPANY DISCRETIONARY DATA	COMPANY ID	STANDARD ENTRY CLASS CODE	COMPANY ENTRY DESCRIPTION	COMPANY DESCRIPTIVE DATE	EFFECTIVE ENTRY DATE	SETTLEMENT DATE (JULIAN)	ORIGINATOR STATUS CODE	ORIGINATING DFI ID	BATCH NUMBER
FIELD INCLUSION REQUIREMENT	M	M	M	0	R	M	M	0	R	Inserted by Receiving ACH	M	M	R
CONTENTS	5	Numeric	Alpha/Num	Alpha/Num	Alpha/Num	CCD	Alpha/Num	Alpha/Num ¹	YYMMDD	Numeric	Alpha/Num	TTTTAAAA	Numeric
LENGTH	1	3	16	20	10	3	10	6	6	3	1	8	7
POSITION	01	02-04	05-20	21-40	41-50	51-53	54-63	64-69	70-75	76-78	79	80-87	88-94

Company/Batch Control Record

DATA ELEMENT NAME	RECORD TYPE CODE	SERVICE CLASS CODE	ENTRY/ADDENDA COUNT	ENTRY HASH	TOTAL DEBIT ENTRY DOLLAR AMOUNT	TOTAL CREDIT ENTRY DOLLAR AMOUNT	COMPANY ID	MESSAGE AUTHENTICATION CODE	RESERVED	ORIGINATING DFI ID	BATCH NUMBER
FIELD INCLUSION REQUIREMENT	M	M	M	M	M	M	R	0	N/A	M	R
CONTENTS	8	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$€€	\$\$\$\$\$\$\$\$\$€€	Alpha/Num	Alpha/Num	blank	TTTTAAAA	Numeric
LENGTH	1	3	6	10	12	12	10	19	6	8	7
POSITION	01	02-04	05-10	11-20	21-32	33-44	45-54	55-73	74-79	80-87	88-94

¹ Information in this field is to be determined by the originator (corporation).

Appendix B (con't)

ACH File Record Format for All Credit Entries

Entry Detail Record

DATA ELEMENT NAME	RECORD TYPE CODE	TRANSACTION CODE	RECEIVING DFI ID	CHECK DIGIT	DFI ACCOUNT NUMBER	AMOUNT	INDIVIDUAL ID NUMBER	INDIVIDUAL NAME	DISCRETIONARY DATA	ADDENDA RECORD INDICATOR	TRACE NUMBER
FIELD INCLUSION REQUIREMENT	M	M	M	M	R	M	0	R	0	M	M
CONTENTS	6	Numeric*	TTTTAAA	Numeric	Alpha/Num	\$\$\$\$\$\$\$\$cc	Alpha/Num ²	Alpha/Num ³	Alpha/Num	Numeric	Numeric
LENGTH	1	2	8	1	17	10	15	22	2	1	15
POSITION	01	02-03	04-11	12-12	13-29	30-39	40-54	55-76	77-78	79	80-94

Addenda Record

DATA ELEMENT NAME	RECORD TYPE CODE	ADDENDA TYPE CODE	PAYMENT RELATED INFORMATION (TXP)	ADDENDA SEQUENCE NUMBER	ENTRY DETAIL SEQUENCE NUMBER
FIELD INCLUSION REQUIREMENT	M	M	0	M	M
CONTENTS	7	05	Alpha/Num ⁴	Numeric	Numeric
LENGTH	1	2	80	4	7
POSITION	01	02-03	04-83	84-87	88-94

²Information in this field may be determined by the originator (corporation). **Federal Employer Identification Number (FEIN) of taxpayer recommended.**

³ Taxpayer Name. **This information is needed for problem resolution.**

⁴ This field carries the remittance information in the TXP format.

Appendix B (con't)

ACH File Record Format for All Credit Entries

Tax Payment (TXP) Addendum Convention for ACH Tax Payment

The following is the format necessary to initiate an ACH Credit tax payment. This convention is used with National Automated Clearinghouse Association's (NACHA) CCD+ application, as used by Virginia Tax.

See the **Acceptable Codes** in **Appendix A**.

	Field Name	Requirement	Contents
	Segment Identifier	M	TXP
	Separator		*
TXP01	Taxpayer Identification	M	XXXXXXXXXXXXXXXXXX ⁵
	Separator		*
TXP02	Tax Type Code	M	XXXXX
	Separator		*
TXP03	Tax Period End Date	M	YYMMDD
	Separator		*
TXP04	Amount Type ⁶	M	X
	Separator		*
TXP05	Amount	M	\$\$\$\$\$\$\$cc ⁷
	Separator		*
TXP06	Amount Type ⁶	O	X
	Separator		*
TXP07	Amount	C	\$\$\$\$\$\$\$cc ⁷
	Separator		*
TXP08	Amount Type ⁶	O	X
	Separator		*
TXP09	Amount	C	\$\$\$\$\$\$\$cc ⁷
	Separator		*
	Taxpayer Verification	O	XXXXXX
	Terminator		\

⁵ 15 character Virginia tax account number, not Federal Employer Identification Number (FEIN). Place no hyphens in the account number. This is an alphanumeric field.

⁶ See acceptable codes in Appendix A.

⁷ Do not enter dollar sign or decimal point.

Appendix C – Header Record for IAT Entries

FORMATS FOR INTERNATIONAL ACH TRANSACTION (IAT) ENTRIES COMPANY/BATCH HEADER RECORD FOR IAT ENTRIES

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'5'	1	01-01
2	SERVICE CLASS CODE	M	Numeric	3	02-04
3	IAT INDICATOR	O	Alphanumeric	16	05-20
4	FOREIGN EXCHANGE INDICATOR	M	Alphanumeric	2	21-22
5	FOREIGN EXCHANGE REFERENCE INDICATOR	R	Numeric	1	23-23
6	FOREIGN EXCHANGE REFERENCE	R	Alphanumeric	15	24-38
7	ISO DESTINATION COUNTRY CODE	M	Alphanumeric	2	39-40
8	ORIGINATOR IDENTIFICATION	M	Alphanumeric	10	41-50
9	STANDARD ENTRY CLASS CODE	M	Alphanumeric	3	51-53
10	COMPANY ENTRY DESCRIPTION	M	Alphanumeric	10	54-63
11	ISO ORIGINATING CURRENCY CODE	M	Alphanumeric	3	64-66
12	ISO DESTINATION CURRENCY CODE	M	Alphanumeric	3	67-69
13	EFFECTIVE ENTRY DATE	R	YYMMDD	6	70-75
14	SETTLEMENT DATE (JULIAN)	Inserted by ACH Operator	Numeric	3	76-78
15	ORIGINATOR STATUS CODE	M	Alphanumeric	1	79-79
16	GO IDENTIFICATION/ORIGINATING DFI IDENTIFICATION	M	TTTTAAAA	8	80-87
17	BATCH NUMBER	M	Numeric	7	88-94

IAT ENTRY DETAIL RECORD

Field	Data Element Name	Field Inclusion Requirement	Contents	Length	Position
1	RECORD TYPE CODE	M	'6'	1	01-01
2	TRANSACTION CODE	M	Numeric	2	02-03
3	GO IDENTIFICATION/RECEIVING DFI IDENTIFICATION	M	TTTTAAAA	8	04-11
4	CHECK DIGIT	M	Numeric	1	12-12
5	NUMBER OF ADDENDA RECORDS	M	Numeric ¹	4	13-16
6	RESERVED	N/A	Blank	13	17-29
7	AMOUNT	M	\$\$\$\$\$\$\$c¢	10	30-39
8	FOREIGN RECEIVER'S ACCOUNT NUMBER/DFI ACCOUNT NUMBER	M	Alphanumeric	35	40-74
9	RESERVED	N/A	Blank	2	75-76
10	GATEWAY OPERATOR OFAC SCREENING INDICATOR	O	Alphanumeric	1	77-77
11	SECONDARY OFAC SCREENING INDICATOR	O	Alphanumeric	1	78-78
12	ADDENDA RECORD INDICATOR	M	Numeric	1	79-79
13	TRACE NUMBER	M	Numeric	15	80-94

¹ This number represents the number of addenda records associated with the Entry Detail Record. This number would change each time an IAT Addenda Record for Correspondent Bank Information is added to the entry.

Appendix C (con't) Header Record for IAT Entries

FIRST IAT 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	'10'	2	02-03
3	TRANSACTION TYPE CODE	R	Alphanumeric	3	04-06
4	FOREIGN PAYMENT AMOUNT	R	\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$\$cc	18	07-24
5	FOREIGN TRACE NUMBER	O	Alphanumeric	22	25-46
6	RECEIVING COMPANY NAME/INDIVIDUAL NAME	M	Alphanumeric	35	47-81
7	RESERVED	N/A	Blank	6	82-87
8	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

SECOND IAT 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	'11'	2	02-03
3	ORIGINATOR NAME	M	Alphanumeric	35	04-38
4	ORIGINATOR STREET ADDRESS	M	Alphanumeric	35	39-73
5	RESERVED	N/A	Blank	14	74-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

THIRD IAT 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	'12'	2	02-03
3	ORIGINATOR CITY & STATE/PROVINCE	M	Alphanumeric	35	04-38
4	ORIGINATOR COUNTRY & POSTAL CODE	M	Alphanumeric	35	39-73
5	RESERVED	N/A	Blank	14	74-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

Appendix C (con't) Header Record for IAT Entries

FOURTH IAT 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	'13'	2	02-03
3	ORIGINATING DFI NAME	M	Alphanumeric	35	04-38
4	ORIGINATING DFI IDENTIFICATION NUMBER QUALIFIER	M	Alphanumeric	2	39-40
5	ORIGINATING DFI IDENTIFICATION	M	Alphanumeric	34	41-74
6	ORIGINATING DFI BRANCH COUNTRY CODE	M	Alphanumeric	3	75-77
7	RESERVED	N/A	Blank	10	78-87
8	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

FIFTH IAT 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	'14'	2	02-03
3	RECEIVING DFI NAME	M	Alphanumeric	35	04-38
4	RECEIVING DFI IDENTIFICATION NUMBER QUALIFIER	M	Alphanumeric	2	39-40
5	RECEIVING DFI IDENTIFICATION	M	Alphanumeric	34	41-74
6	RECEIVING DFI BRANCH COUNTRY CODE	M	Alphanumeric	3	75-77
7	RESERVED	N/A	Blank	10	78-87
8	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

SIXTH IAT 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	'15'	2	02-03
3	RECEIVER IDENTIFICATION NUMBER	O	Alphanumeric	15	04-18
4	RECEIVER STREET ADDRESS	M	Alphanumeric	35	19-53
5	RESERVED	N/A	Blank	34	54-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

Appendix C (con't) Header Record for IAT Entries

SEVENTH IAT 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	'16'	2	02-03
3	RECEIVER CITY & STATE/PROVINCE	M	Alphanumeric	35	04-38
4	RECEIVER COUNTRY & POSTAL CODE	M	Alphanumeric	35	39-73
5	RESERVED	N/A	Blank	14	74-87
6	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

IAT ADDENDA RECORD FOR REMITTANCE INFORMATION (8TH 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	'17'	2	02-03
3	PAYMENT RELATED INFORMATION	O	Alphanumeric	80	04-83
4	ADDENDA SEQUENCE NUMBER	M	Numeric	4	84-87
5	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

NOTE: A maximum of 2 optional remittance addenda records may be included with each IAT entry.

IAT ADDENDA RECORD FOR CORRESPONDENT BANK INFORMATION (NINTH 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	'18'	2	02-03
3	CORRESPONDENT BANK NAME	M	Alphanumeric	35	04-38
4	CORRESPONDENT BANK IDENTIFICATION NUMBER QUALIFIER	M	Alphanumeric	2	39-40
5	CORRESPONDENT BANK IDENTIFICATION NUMBER	M	Alphanumeric	34	41-74
6	CORRESPONDENT BANK BRANCH COUNTRY CODE	M	Alphanumeric	3	75-77
7	RESERVED	N/A	Blank	6	78-83
8	ADDENDA SEQUENCE NUMBER	M	Numeric	4	84-87
9	ENTRY DETAIL SEQUENCE NUMBER	M	Numeric	7	88-94

NOTE: Each Correspondent Bank involved in the processing of an IAT entry must be identified within an Addenda Record for IAT Correspondent Bank Information.