



# Electronic Payment Guide

## INTIME and Electronic Funds Transfer (EFT) Payment Information



Revised July 2022

# Electronic Payments

## Who must remit tax payments and/or file returns electronically?

**Admissions Tax:** Taxpayers must remit payments electronically using the ACH Credit method for the county admissions tax, motorsports admissions tax, or Brown County performing arts center admissions tax. Banking information and the required Cash Concentration or Disbursement plus Tax Payment Addendum (CCD+/TXP) record format are included later in this packet.

**Alcohol Tax (ALC):** All Alcohol excise tax payments due must be submitted electronically using the Indiana Department of Revenue's (DOR) e-services portal, [INTIME](#), or the ACH Credit method. Banking information and the required CCD+/TXP addendum record format are included later in this packet.

**Aviation Fuel Excise Tax (AVF):** The aviation fuel excise tax is imposed on the gross retail income received by a retailer on each gallon of aviation fuel purchased in Indiana. Payments should be made using [INTIME](#) or the ACH Credit method. For questions, call 317-615-2630.

**Cigarette Tax (CIG):** Distributors who buy cigarette stamps on credit are required to make payments by using [INTIME](#) or the ACH Credit method. Banking information and the required CCD+/TXP addendum record format are included later in this packet.

**County Innkeeper's Tax:** Taxpayers must file and pay electronically using [INTIME](#).

**Corporate Income Tax (COR):** All payments must be made electronically if the average estimated quarterly liability is \$5,000 or more. Payments should be made via [INTIME](#) or ACH Credit.

**Electronic Cigarette (ECG):** Retailers that sell Electronic Cigarettes (E-Cigarettes) must register for the new tax via [INTIME](#) and submit returns via the e-service portal as well. Tax payments due for E-Cigarettes must be made electronically using [INTIME](#).

**Financial Institutions Tax (FIT):** All payments must be made electronically if the average estimated quarterly liability is \$5,000 or more. Payments should be made via [INTIME](#) or ACH Credit.

**Food and Beverage Taxes:** Taxpayers must file and pay electronically using [INTIME](#).

**Gasoline Use Tax (GUT):** Effective July 1, 2014, sales of gasoline and gasohol are subject to a gasoline use tax. Payments should be made via [INTIME](#) or the ACH Credit method.

**Heavy Equipment Rental Excise Tax (HRT):** Taxpayers must file and pay electronically using [INTIME](#).

**Motor Fuel Tax (MFT):** All payments must be made electronically via [INTIME](#) if the average monthly tax liability is \$5,000 or more.

**Other Tobacco Products (OTP):** Tax payments due for other tobacco products must be made electronically using [INTIME](#) or the ACH Credit method. Banking information and the required CCD+/TXP addendum record format are included later in this packet.

**Prepaid 911 Enhancement Fee (WPC):** Taxpayers must file and pay electronically using [INTIME](#).

**Rail Car Tax:** Voluntary program for taxpayers who have requested the ability to remit payments electronically using DOR's e-services portal, [INTIME](#), or the ACH Credit method. Banking information and the required CCD+/TXP addendum record format are included later in this packet.

**Riverboat Wagering Tax:** License holders for riverboat gaming operations must pay a wagering tax based on wagers minus winnings minus uncollectable debts times the applicable tax rate. Returns can be filed, and payments can be made electronically using [INTIME](#).

**Sales and Use Tax (RST):** All tax returns and payments must be made electronically. This can be done using [INTIME](#).

**Special Fuel Tax (SFT):** All payments by suppliers or permissive suppliers must be made electronically using [INTIME](#) or the ACH Credit method.

**Streamlined Sales Tax (SST):** All payments must be made electronically if the annual SST due exceeds \$30,000. [See information about Streamlined Sales Tax.](#)

**Supplemental Wagering Tax:** License holders for riverboat gaming operations are required to pay a supplemental wagering tax on their adjusted gross receipts from gaming operations each day. The tax rate is determined by the Indiana Gaming Commission. Returns can be filed, and payments can be made electronically using [INTIME](#).

**Tire Fee (TIF):** All Tire Fee tax returns and payments must be made electronically. This can be done using [INTIME](#).

**Type II Gaming (TTG):** Licensed entities that distribute pull tabs, tip boards or punchboards to retailers are subject to an excise tax. The tax is 10% of the price paid by the retailer who purchases the games. Returns can be filed, and payments can be made electronically using [INTIME](#).

**Utility Receipts Tax (URT):** All payments must be made electronically using [INTIME](#) if the average estimated quarterly liability is \$5,000 or more.

**Withholding Tax:** State & County (WTH): Tax returns and payments must be made electronically using [INTIME](#).

# Electronic Payment Options

**Indiana Taxpayer Information Management Engine (INTIME):** [DOR's e-services portal](#) for securely filing and paying taxes. [See instructions and resources for using INTIME.](#)

**ACH Credit:** Your business submits tax payments to DOR through your financial institution. DOR no longer requires registration via EFT-1 Form for ACH credit transactions.

You must submit your payment using the required CCD+/TXP addendum record and bank information (associated with the tax type being remitted). The information is contained later in this packet:

- To confirm that your addendum record is in compliance, you may submit a payment for one penny (\$0.01). You can call the EFT section at 317-232-5500 and ask our staff to review the addendum record for accuracy.
- Failure to provide valid and required information in the ACH addendum record will cause a variety of issues. The payment could be credited to the wrong tax period or the wrong tax type. If the tax identification number (TID) is incorrect or missing, the payment cannot be automatically credited to the correct account. (If the processing system cannot locate the tax payment in the proper financial account, a tax liability notice could be generated.) If you fail to adhere to the CCD+/TXP format, your payment may be rejected by the state's receiving bank. CTX payments are not reported to DOR.
- Please note that each tax type has a specific bank account number.
- The tax payment must be in the state's account on the due date. It is your responsibility to verify with your financial institution the cut-off times to ensure your payment is received on the due date.
- If you have no tax due for the period, submit a zero-tax return for the period. Do not submit a zero-dollar ACH Credit transaction.

**Due Dates:** If the due date falls on a Saturday, Sunday, or state or national holiday, the due date is the next legal business day.

If you have additional questions concerning electronic payments, contact the EFT Section at 317-232-5500.

## General Information for ACH Credit Taxpayers

You must provide your financial institution with the necessary bank information and correct data to be included in the addendum record. You must ask the bank what their cut-off times are to ensure the payment is received by DOR on or before the due date.

To expedite handling of processing errors, please provide your EFT point of contact information to the EFT Section at 317-232-5500 or [DORCICEFT@dor.in.gov](mailto:DORCICEFT@dor.in.gov).

## Requirements for the CCD+/TXP Addendum Record

Failure to provide the correct information in the addendum record may prevent DOR from properly crediting your tax account. Please review CCD+/TXP addendum contained in this packet.

### ID Number

The ID is the number assigned by DOR that will identify the business account to which the payment should be credited.

- If your tax type(s) has been assigned an Indiana TID number, the ID number is the 10-digit ID plus a 3-digit location code. Example: Withholding Tax ID# = 0145554444001
- Corporate income tax, financial institutions tax, and utility receipts tax may use their Federal Employer Identification Number (FEIN) (9 digits).
- Streamlined Sales Tax taxpayers will use the account number assigned during the Streamlined Sales registration.

### Tax Type Code

Tax type codes identify the tax type being remitted and will ensure your payment is applied to the correct tax account.

### Tax Period End Date

The tax period end date is used to identify the period to which the payment is to be credited. It is an 8-digit numeric field formatted as YYYYMMDD. This should indicate the last day of the period being remitted.

### Amount Type Code

The amount type is used to identify the type of remittance that follows. This field should be T for tax.

### Amount

The field length is a 2- to 10-digit numeric field: \$\$\$\$\$\$cc.

Example: If the amount of tax being remitted is \$1,500.00, the field would be populated as 150000. Do not use the decimal in this field.

Do not send zero-dollar ACH transactions if you do not have any tax due for the tax period. If the account is to remain open, you must file a zero return for the period. Filing a zero return will signify that your business is to remain open but that you do not have tax due for this tax period. It will prevent DOR from preparing returns on your behalf because you failed to file a return.

# CCD + /TXP Format for Indiana ACH Credits

Positions	Content	Description
01	7	Record Type
02-03	05	Addendum Type Code
04-06	TXP	Segment Identifier
07	*	Separator

The next 76 positions will be formatted as follows; not all of the spaces will be used.

Positions	Content	Description
	xxxxxxxxxxxxxxxx	ID Number 1 to 15 alphanumeric positions Enter your 13-digit Indiana 'ID' To determine the correct ID# to use in this field, refer to the 'ID' section contained in the 'General Information' portion of the packet. Compress the field as necessary.
	*	Separator
	xxxxx	Tax Type Code 1 to 5 alphanumeric Compress the field as necessary
	*	Separator
	yyyymmdd	Tax Period End Date 8 numeric date Tax Period End Date is used to provide the necessary information to identify the time period covered by the payment. The tax period end date for cigarette tax stamp payments should be the date shown on the invoice.
	*	Separator
	t	Amount Type Code 1 alphanumeric
	*	Separator
	\$\$\$\$\$\$cc	Amount of payment 2 to 10 numeric characters, no decimals
	*	Separator
	Spaces	Space filled until the 76 <sup>th</sup> position
84-87		Addendum Sequence Number
88-94		Entry Detail Sequence

## Tax Type Codes and Bank Information

Tax Type	Tax Type Code	Amount Type Code	State Receiving Bank Account Number	State Receiving ABA Number PNC Bank
Admissions Tax	20010	T-Tax	4686298398	071921891
Alcohol (ALC)	0601	T-Tax	4803445677	071921891
Aviation Fuel (AVF)	054	T-Tax	4645218136	071921891
Cigarette (CIG)	072	T-Tax	4622421254	071921891
Cigarette (CIG)	072	T-Tax	4803445693	071921891
County Innkeepers (CIT)	04001	T-Tax	4803445669	071921891
Corporate Estimated Payment (COR)	021	T-Tax	4620488818	071921891
Food & Beverage (FAB)	04002	T-Tax	4803445642	071921891
Financial Institution (FIT)	031	T-Tax	4622248914	071921891
Gasoline Use (GUT)	051	T-Tax	4803444017	071921891
Gross Retail Sales and Use (RST)	040	T-Tax	4622346004	071921891
Heavy Equipment Rental Excise (HRT)	0771	T-Tax	4686294987	071921891
Motor Fuel (MFT)	050	T-Tax	4622329976	071921891
Other Tobacco Products (OTP)	0073	T-Tax	4803445685	071921891
Prepaid 911 Wireless Fee (WPC)	053	T-Tax	4626968142	071921891
Supplemental Wagering Tax	14102	T-Tax	4622334206	071921891
Rail Car	11010	T-Tax	4686298419	071921891
Riverboat Wagering	14001	T-Tax	4622334206	071921891
Special Fuel (SFT)	052	T-Tax	4622338952	071921891
Streamlined Sales (SST)	04040	T-Tax	4622421238	071921891
Tire Fee (TIF)	200	T-Tax	4622562559	071921891
Type II Gaming (TTG)	14101	T-Tax	4623073001	071921891
Utility Receipts (URT)	150	T-Tax	4622566146	071921891
Withholding (WTH)	011	T-Tax	4622345992	071921891