

VIRGINIA DEPARTMENT OF TAXATION



ELECTRONIC FUNDS TRANSFER (EFT) GUIDE

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VIRGINIA EFT GUIDE

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VIRGINIA DEPARTMENT OF TAXATION ELECTRONIC FUNDS TRANSFER PROGRAM

This Guide provides information regarding the payment methods available for remitting certain taxes to the Virginia Department of Taxation (TAX) using Electronic Funds Transfer (EFT).

I. EFT GENERAL INFORMATION

Electronic Funds Transfer (EFT) involves the transfer of funds from your bank account to the State's bank account. Two payment options exist for EFT. These options are offered through the Automated Clearinghouse (ACH) system to electronically transfer tax payments. The ACH system is a nationwide network designed for this purpose and is the preferred transaction method for many financial institutions. The clearing facilities, delivery method, and settlement services operated by the Federal Reserve are used within this network to maintain security and increase the efficiency of transactions. The two payment methods are ACH Debit and ACH Credit.

Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers to remit individual income tax withholding payments imposed pursuant to § 58.1-460 et seq. of the *Code of Virginia* are required to remit such withholding to the Virginia Department of Taxation using ACH Credit transactions. For further information, refer to § 58.1-202 et seq. of the *Code of Virginia*.

EFT Payment Methods

ACH Debit Method

If you select the ACH Debit method, after you register, your taxpayer and bank account information is provided by the Tax Department to a Data Collection Center (DCC). To initiate an ACH Debit to pay your taxes, you will contact the DCC by either telephone or using your Personal Computer. After you have contacted the DCC, your bank account will be debited and a deposit made to the state's bank account. (See Section II for additional information on ACH Debit filing.)

ACH Credit Method

If you select the ACH Credit method, you will initiate the ACH Credit by contacting your bank. Your bank will then debit your bank account and credit the state's bank account. Your bank will use the standard ACH Credit format as defined by the National Automated Clearinghouse Association (NACHA) to transfer funds between your bank and the state's bank. (See Section III for additional information on credit filing.)

Wire transfers are **STRONGLY** discouraged. Although your monies are wired to the state's bank account, your tax account is NOT updated at the Tax Department! This type of transaction requires additional processing time, which ultimately delays crediting your tax account. In the event that you must wire your tax payment, fax all account information to (804) 367-2970. Account information consists of your Virginia account number, the type of tax you are paying (i.e. withholding) the tax period, and the amount(s) included for penalty and interest, if applicable.

Mandatory EFT Determination

Section 58.1-202 et seq. of the *Code of Virginia* requires:

- Business taxpayers whose average monthly liability exceeds \$20,000 must pay their state taxes by EFT; and
- Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers (Payroll Service Providers / Bulk Filers) to remit individual income tax withholding payments must remit all such withholding payments by ACH Credit transactions.

The \$20,000 average monthly tax liability applies to business taxpayers paying corporate income tax, retail sales and use tax, and withholding tax. The \$20,000 average monthly tax liability applies separately to each tax. For example, if a taxpayer's average monthly tax liability for withholding exceeds \$20,000 but the taxpayer's average monthly tax liability for corporate income tax does not, the taxpayer is only required to remit withholding taxes by EFT.

Taxpayers who are required to pay by EFT but continue to pay their tax by check are subject to penalties.

Withholding Tax

Withholding accounts are evaluated every November to identify taxpayers who must pay their withholding tax by EFT. Taxpayers identified as mandatory EFT filers are notified by TAX, and they must begin remitting such tax payments by EFT effective in January.

Each January, withholding taxpayers who pay semi-weekly will receive a coupon voucher booklet containing four VA-16 vouchers and one VA-6 annual reconciliation voucher. Monthly and quarterly filers will receive a letter containing two VA-5 vouchers, if needed, and a VA-6 reconciliation voucher to be filed in February with the W-2's.

Sales and Use Tax

Sales and use tax accounts are evaluated every May to identify taxpayers who must pay their sales and/or use tax by EFT. Taxpayers identified as mandatory EFT filers are notified by TAX, and they must begin remitting such payments by EFT in August for their July return. To determine the mandate for consolidated accounts, the account of the parent company reporting for its subsidiaries is evaluated. Mandatory and voluntary EFT taxpayers will receive sales and use tax coupon booklets. Although the tax payment is remitted using EFT, the paper return and schedule must still be filed so that TAX can allocate the appropriate monies to the state and localities.

Corporate Income Tax

Corporate taxpayers who are calendar year filers are evaluated every January to identify taxpayers who must pay their corporation tax by EFT, with the first EFT payment becoming due in April. Fiscal corporate accounts will be evaluated each month with their first EFT payment becoming due three and one half months from their fiscal year end.

Tax Return Filing Requirements

With the exception of Sales and Use Tax, you will be required to file fewer paper documents for the taxes you pay by EFT.

Employer Withholding Tax Return

If you currently file **semi-weekly**, you will file one VA-16, Employer's Quarterly Payments Reconciliation and Return, to **reconcile the payments that were made throughout the quarter**. You will no longer be required to file semi-weekly VA-15 vouchers, Employer's Payment of Virginia Income Tax Withheld. You will be sent a coupon booklet containing four VA-16 vouchers and one VA-6 annual reconciliation form.

If you currently file **monthly**, you will make an EFT payment each month. When no payment is due because the tax liability is zero, you must report a ZERO liability to the Tax Department. You can do this by reporting a zero payment on your debit/credit EFT transaction. Otherwise, you will be subject to late filing penalties. At the beginning of each calendar year, we will mail to you the VA-6 annual reconciliation form that must be filed in February with your W-2 forms.

If you currently file **quarterly**, you will make an EFT payment each quarter. When no quarterly payment is due because the tax liability is zero, you must report a ZERO liability to the Tax Department. You can do this by reporting a zero payment EFT transaction. Otherwise, you will be subject to late filing penalties. At the beginning of each calendar year, we will mail to you the VA-6 annual reconciliation form that must be filed in February with your W-2 forms.

Corporation Income Tax

Estimated Payment - You will not be required to file an estimated payment voucher 500-ES when you submit your estimated payment using EFT. Corporate estimated payments may also be submitted via TAX's web site. Visit TAX at www.tax.state.va.us.

Extension Payment - You will not be required to submit an extension request, 500-E, when submitting your extension payment using EFT. If your calculations result in zero tax due, you must report a ZERO liability to the Tax Department. You can do this by reporting a zero extension payment when you submit your EFT transaction. Otherwise, you will be subject to late filing penalties. A unique code for this type of transaction is in the EFT Instructions (ACH Debit filers - Section II) and in the ACH Credit Tax Payment Format Specifications (ACH Credit filers - Section III). Corporate extension payments may also be submitted via TAX's web site. Visit TAX at www.tax.state.va.us.

Return Payment - You will not be required to submit a 500-V payment voucher when you file your Virginia Corporation Income Tax Return (500) if you submit your tax payment by EFT.

Amended Return Payment - If you need to amend your return, you will need to file an Amended Corporate return, Form 500X. EFT cannot be used to submit payments due for amended returns. You must submit a check with your amended return.

Sales and Use Tax Return

The applicable paper Sales and Use tax return (ST-6, ST-8, or ST-9) must be filed and the EFT payment must be received by the due date of the return. This requires that the EFT payment report be made by 3:45 p.m. on the previous business day. If you are a consolidated filer with businesses in multiple localities, the applicable ST-9B or ST-6B, Schedule of Local Taxes, must also be submitted with the return. You may NOT submit a zero tax due transaction through the EFT system for this tax type. Your zero tax liability would be noted on your return.

Consumer's Use Tax

EFT payments are currently not accepted for this tax type.

Payment Identification

ACH Debit filers will use a Personal Identification number (PIN) along with their VA Tax account number when making a payment report. ACH Credit filers will report the VA Tax account number in the ACH record. For tracking purposes, a trace number is assigned to all EFT payment transactions, both ACH Credit and ACH Debit.

Account Numbers and Tax Types

If you are reporting payments for more than one tax type, you must report each payment separately. For example, if you have a Virginia tax account number that includes both Sales and Use Tax and Employer Withholding tax, you must make two separate payment reports. You will be asked to identify the tax type for the payment: Employer Withholding, Sales and Use, or Corporation. For ACH Debit filers, this is the "Tax Type Code" as explained in Section II. For ACH Credit filers, this is the "Tax Type Code" in the Convention (record format) for ACH Credit, as outlined in Section III.

Late Payment/Penalty and Interest Reporting

If your EFT payment is made late, applicable penalty and interest will be assessed. You may calculate and include the penalty and interest as part of your payment transmission. If penalty and interest is not included with your tax payment, you will be billed for the applicable penalty and/or interest. (To pay your bill electronically, visit TAX's web site at www.tax.state.va.us or submit the bill voucher with a check to TAX. Bill payments cannot be made using the ACH Debit or ACH Credit method described in this guide.)

ACH Debit filers must identify the payment type (tax, penalty and/or interest) and the amount when they make their payment report. ACH Credit filers must arrange for the correct code to appear on the payment transaction, as shown in Section III.

Timely Payment Recorded as Late Payment

If your payment is delayed due to circumstances beyond your control, such as your bank delaying the transfer of your payment, the Tax Department will ask you to furnish the trace number assigned to the transaction as proof that you attempted to transfer the funds on time.

A taxpayer who is required by law to pay by EFT but mails his or her payment instead, regardless of whether the payment is mailed in a timely fashion, is subject to penalties prescribed by the Tax Department.

To report a payment that posted late due to circumstances beyond your control, call the Tax Department at (804) 367-8037.

Due Dates, Weekends and Holidays

To receive proper credit for an EFT payment, **an ACH Debit payment call must be placed no later than 3:45 p.m. Eastern Time on the last business day prior to the tax due date.** Check with your bank to determine when an ACH Credit payment must be initiated to ensure the transfer of funds occurs on or prior to, the tax due date. If a due date falls on a weekend or bank holiday, the tax is due on the next business day after the weekend or holiday.

Due date examples:

The tax is due on Saturday, the 20th. If you are an ACH Debit filer, place your call by 3:45 p.m. Eastern Time on Friday, the 19th. The funds will be transferred on Monday, the 22nd. If you are an ACH Credit filer, you must ensure your credit transaction is initiated in enough time to allow for the transfer of funds by Monday, the 22nd.

If your tax payment is due the day *after* a holiday, you need to initiate your EFT payment on the business day before the holiday. For example, Monday, the 19th is a holiday and your payment is due on Tuesday the 20th. You must initiate your payment on Friday, the 16th.

Changes to Original EFT Agreement

Submit an EFT Change Notification form to the Tax Department for the following conditions:

Payment Method Change - your payment method is changing from ACH Debit to ACH Credit or vice versa.

Business Partner or Officer Change - The partner or officer who signed the original authorization agreement form is no longer an approved officer of the company. Check the OTHER box on the EFT Change Notification form and promptly send or fax the form to the address/telephone number indicated.

Change of Bank/Bank Account Number - NOT APPLICABLE TO CREDIT FILERS*.

As an ACH Debit filer, your bank and/or bank account number has changed. Complete the front page of the EFT Change Notification form and promptly send or fax the form to the address/telephone number indicated.

* It is imperative that ACH Credit filers ensure their chosen bank is capable of handling transactions in accordance with the standards in this Guide.

EFT Assistance

If you have questions or need help with EFT, call (804) 367-8037 between 8:30 a.m. and 4:30 p.m. Eastern Time, Monday through Friday.

II. ACH DEBIT PAYMENT METHOD

TO AVOID PENALTY AND INTEREST CHARGES, ALL TAX PAYMENTS MUST BE REPORTED BEFORE 3:45 p.m. EASTERN TIME ON THE BUSINESS DAY PRIOR TO THE TAX DUE DATE.

Data Collection Center

Your taxpayer and bank account information will be provided to the Tax Department's Data Collection Center (DCC). Your call serves as an authorization for the funds to be deducted from your bank account(s) for deposit to the state's bank account.

Notify your bank that the Department of Taxation is authorized to debit your bank account.

Some banks use a "filter", which prevents unauthorized debits against a customer's account to occur. When your bank denies your EFT payment, the denial is handled like a returned check and late payment charges will apply.

The Commonwealth pays most of the costs of ACH Debit. Some banks may charge a small processing fee for handling the ACH Debit transaction. Contact your bank representative to determine if your bank charges this fee.

As an ACH Debit filer, you will be required to report your payments to an Audio Response Unit (ARU) using a touch-tone phone OR by entering the data into your personal computer using PROCOMM PLUS or other suitable software. (See page 11 for more information.)

Personal Identification Number

You will be assigned a 6-digit Personal Identification Number (PIN) for the taxes you wish to pay by the ACH Debit method. You will be notified of your assigned PIN number. You must use your PIN **and** your Virginia Tax Account number to complete your payment report.

Payment Report Cancellation

You may cancel your payment report up to one business day PRIOR to the actual day that your account is scheduled to be debited. If you did NOT specify a future date for debiting your account when you entered your ACH Debit transaction, you must cancel your payment report by 3:45 p.m. on the same day you called in your report. Call 1-800-669-3110 and tell the operator "I wish to cancel my payment report. You will need to provide the operator with your PIN number and Va. Tax account number. After the operator confirms that the payment report has been cancelled, you may instruct the operator to create a new payment report, if desired.

Reporting Instructions

Please read and make sure you understand all information in this section before placing your ACH Debit call or before entering data online using the recommended software.

When using a touch-tone telephone, you must enter each * (star) and # (pound) character as indicated by the Audio Response Unit (ARU). When entering your data online using your PC, you will use the enter key in place of the # (pound) character and a period (.) in place of the * (star) character.

Please complete the ACH Debit Work Sheet (at the end of this booklet) to assist you in completing your payment transaction.

Tax Period

The ending Tax Period is always entered when making a tax payment or zero tax payment. This date is based on the last day of the period, **not the date that you are reporting the payment**. For example, if you are making a monthly withholding payment for December 2002, report the Tax Period as "12/31/02".

Verification Code

The Verification Code is a code you **must** calculate. Prior to making your ACH Debit call or entering the data online, calculate the verification code for EACH payment you are reporting. Calculating your Verification Code is easy. See the following example to illustrate how your verification code is calculated.

Tax payment = \$8,215.17:

Step 1. Add the sum total of all digits: $8 + 2 + 1 + 5 + 1 + 7 = 24$

Step 2. Count the number of digits in the total tax payment amount. In this example, the total is 6,

8, 2, 1, 5, 1, 7 = 6

NOTE: If the payment figure is whole dollars (i.e. \$8,215.00), be sure to add "2" for the two zeroes after the decimal.

Step 3. Add the amount in Step 1 to the amount in Step 2: $24 + 6 = 30$

"30" is your Verification Code.

NOTE: If you are reporting a ZERO Tax Due payment, you will **NOT** need to calculate and report a verification code. You will, however, be given a trace number at the end of your call or PC transmission as proof of your transaction.

Invalid Verification Code

The Verification Code you calculate must equal the verification code calculated by the provider or you will not be able to complete your payment report. The Audio Response Unit (ARU) or your PC software will inform you if your Verification Code is invalid and you will not be given a trace number. If this should happen, recalculate the verification code and make the payment report again.

Payments Less than \$1.00

If you report a payment less than \$1.00, press 0 (for dollars), press *, then enter the amount of cents, and press #. Thus, to report 67 cents, enter **0*67#**

If you are reporting a zero tax due payment for either withholding tax or a corporation extension, you will be instructed to press certain keys.

Balancing Payment Amounts

The tax, penalty, and interest amount you enter must equal the total payment amount. If the amounts do not total, you will be prompted to re-enter all amounts.

Making payments from different bank accounts for the **Same Tax Type**

Tax payments may be made for the same tax type (i.e. Employer Withholding Tax) from two different bank accounts as long as both account numbers were reported to the Tax Department on your EFT Application form. When you report your payment, you will be asked to enter the last five digits of the bank account number from which your funds will be debited. If you must make payments from more than 2 different bank accounts, you will need to use the ACH Credit method of payment.

Problems Completing a Touch Tone Call

If you are having difficulty completing the payment report by touch-tone phone, **hang up** before receiving a trace number so that no transfer of funds will occur.

Settlement Date

You have the option of reporting your tax payment up to 31 calendar days in advance, which is referred to as “warehousing your payment”. Your tax payment will not be debited from your account until the *settlement date* you specify. This date cannot be less than one business day from the current date nor greater than 31 calendar days from the current date of your report. Prior to determining your settlement date, be sure to read the important information on page 6 regarding due dates falling on weekends or holidays.

Trace Number

The DCC will provide you with a trace number at the end of your ACH Debit transaction as proof that you submitted your payment. It is important to record this information in event that it may be required for research purposes.

Making Multiple Payment Reports

To make multiple reports during the same call, record the trace number and take the appropriate action according to the last step of the instructions.

If you are disconnected before you are able to make your next payment report, call again to enter your payment information.

If you attempt to make an ACH Debit payment for a tax type that you did not register to pay by EFT, your payment report will be rejected and you will be advised to contact the Tax Department.

Reporting Your Payment by Telephone

When calling in your ACH Debit payment, you **MUST** use a touch-tone telephone. You will generally be allowed up to three attempts to make a valid entry for any prompt. What constitutes a valid entry varies from prompt to prompt. Unless a specific error is mentioned, the automated voice response unit (ARU) will respond, "invalid entry". You will then be re-prompted for the current field. If you cannot enter a valid entry on your third attempt, the ARU will respond "retry limit exceeded - your call is being forwarded to an operator". Wait on the line until an operator can assist you.

NOTE: Complete the ACH Debit Call Worksheet (at the end of the booklet) prior to placing your call. Then follow the step-by-step instructions on the following pages to complete your ACH Debit transaction.

Reporting Your Payment by Personal Computer

To report ACH Debit payments using a personal computer, it is recommended that you use PROCOMM PLUS as your communications software. This software can be purchased from any retail software vendor. Hyper Terminal also works well for this purpose. Dialing instructions are included with the communication software. The access phone number is 1- (866) 883-7650.

After the modem CONNECTS, press your enter key twice. You will be presented with the following command:

Autonet Line 3130008032 *(NOTE: This number will not always be the same.)*
Command:

At the word COMMAND: enter 11526,1002 and press enter.

When the word PASSWORD appears, enter 972 and press enter.

When the words LOCATION NUMBER appear, enter 9999,998,1 and press enter.

You will then see a screen asking you if you would like to access the VA TAX entry script, to which you will press your “y” key.

The screen will prompt you to enter your Virginia Tax Account number and PIN. After you enter this information, you will see a list of command options: ADD, LIST, DELETE, DONE, OR EXIT.

To enter payment information for the entered Virginia Tax Account number, key ADD.

To view payment data already entered, key LIST.

To delete a payment transaction, key DELETE.

NOTE: Payment transactions must be deleted no later than 3:45 p.m. on the business day prior to the settlement date.

To enter payment information for another Virginia Tax Account number, key DONE.

To logoff, key EXIT.

Unlike entering information by telephone, the PC will not ask you to press any key(s) to verify whether the information that you entered is correct. If you find that you have entered a field incorrectly after pressing enter, press *** to exit/delete the transaction.

INSTRUCTIONS FOR COMPLETING AN ACH DEBIT TRANSACTION

NOTE: Enter the information by telephone or using a PC in the sequence as shown on the following pages. If using a telephone, you will be requested to press 1# after your entry to verify it was entered correctly. If the information was entered incorrectly, press 0# and re-enter the data.

CAUTION: If you are using a PC and you allow five minutes to elapse without entering data, you will be automatically disconnected.

FIELD	REQUIRED ACTION												
TELEPHONE NUMBER	<p>If using a telephone: Dial 1-877-VA-TAXES (1-877-828-2937)</p> <p>If using a PC: Follow dial up instructions on page 11.</p>												
VA ACCOUNT NUMBER	Key your Virginia tax account number and press # (telephone) or enter (PC).												
PERSONAL IDENTIFICATION NUMBER (PIN)	Key your Personal Identification Number (PIN) and press # (telephone) or enter (PC).												
TAX TYPE	<p>Key the 2-digit tax type and press # (telephone) or enter (PC).</p> <p>Note: The tax type codes are:</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>Withholding Tax:</u></td> <td style="text-align: center;"><u>Corporate Tax:</u></td> <td style="text-align: center;"><u>Sales and Use Tax:</u></td> </tr> <tr> <td style="text-align: center;">11</td> <td style="text-align: center;">Estimated Payment 21</td> <td style="text-align: center;">41</td> </tr> <tr> <td></td> <td style="text-align: center;">Return Payment 22</td> <td></td> </tr> <tr> <td></td> <td style="text-align: center;">Extension Payment 23</td> <td></td> </tr> </table> <p>The system responds: You have entered -- . The tax type for ----- .</p>	<u>Withholding Tax:</u>	<u>Corporate Tax:</u>	<u>Sales and Use Tax:</u>	11	Estimated Payment 21	41		Return Payment 22			Extension Payment 23	
<u>Withholding Tax:</u>	<u>Corporate Tax:</u>	<u>Sales and Use Tax:</u>											
11	Estimated Payment 21	41											
	Return Payment 22												
	Extension Payment 23												

FIELD	REQUIRED ACTION
<p>TAX PERIOD</p> <p><i>NOTE: This is the last day of the month for the reported tax; not the current date.</i></p>	<p>When prompted, take the appropriate action: <u>If using a telephone</u>, key the tax period end date as: month * day * year # (Example: 9*30*02#). <u>If using a PC</u>, key the tax period end date as: MM/DD/YY and then press enter.</p> <p>(Example: 9/30/02 enter)</p> <p>The system responds: You have entered ----- --, 2002.</p>
<p>ZERO TAX PAYMENT</p> <p><i>NOTE: Applicable to withholding tax or a corporate extension only.</i></p>	<p>When prompted “Are you reporting a zero tax due payment” press the applicable key:</p> <p>YES - 1# (telephone) or “Y” enter (PC). (You will be advanced to the Trace Number field.) NO - 0# (telephone) or “N” enter (PC).</p>
<p>BANK ACCOUNT NUMBER</p>	<p>If you are registered with the Tax Department to use ONE bank account, the system responds:</p> <p>You are using the bank account number ending in ----- to make this payment.</p> <p>If you are registered with the Tax Department to use MULTIPLE bank accounts for this tax account number, the system responds, “Enter the last 5 digits of the bank account number you wish to use for the payment.”</p> <p>Key the last 5 digits of your bank account number, followed by the # (telephone) or enter (PC).</p> <p>The system responds: You have requested to pay from bank account number -----.</p>

FIELD	REQUIRED ACTION
<p>TOTAL PAYMENT</p> <p><i>NOTE: Total payment includes the sum of tax, penalty, and interest.</i></p>	<p>When prompted, take the appropriate action: <u>If using a telephone</u>, key the total payment amount using a * to separate dollars and cents, followed by the # sign. (Example: \$26,537.75 is entered as 26537*75#.) <u>If using a PC</u>, key the total payment amount (using a ● (period) to separate dollars and cents) and then press enter.</p> <p>The system responds: You have entered XXXXXXXXXX dollars and XX cents.</p>
<p>VERIFICATION CODE</p>	<p>Key the calculated 2-digit verification code (see page 9) and then press # (telephone) or enter (PC).</p> <p>The system responds: You have entered - - .</p>
<p>TAX AMOUNT</p> <p>(excludes penalty and interest)</p>	<p>When prompted, take the appropriate action: <u>If using a telephone</u>, key the tax amount, using a * to separate dollars and cents, followed by the # sign. (Example: \$25,000.00 is entered as 25000*00#.)</p> <p><u>If using a PC</u>, key the tax amount (using a ● (period) to separate dollars and cents) and then press enter.</p> <p>The system responds: You have entered XXXXXXX dollars and XX cents.</p>
<p>PENALTY AMOUNT</p>	<p>If penalty is NOT being reported, press # (telephone) or enter (PC).</p> <p>If penalty IS being reported, key the amount using the same instructions for keying a tax amount.</p> <p>The system responds: You have entered XXXX dollars and XX cents.</p>
<p>INTEREST AMOUNT</p>	<p>If interest is NOT being reported, press # (telephone) or enter (PC).</p> <p>If interest IS being reported, key the amount using the same instructions for keying a tax amount.</p> <p>The system responds: You have entered XXX dollars and XX cents.</p>

FIELD	REQUIRED ACTION
<p>SETTLEMENT DATE</p> <p><i>NOTE: This date cannot be greater than 31 calendar days from the current date and cannot be a holiday or weekend date. If your tax is due on a weekend or holiday, specify the business day prior to your due date as your settlement date.</i></p>	<p>When prompted, take the appropriate action: To debit your funds on the NEXT business day, press # (telephone) or enter (PC). To debit your funds on some future date, enter the date using the following format: <u>Using a telephone:</u> Month* day* year # (Example: November 15, 2002 is entered as 11*15*02#.) <u>Using a PC:</u> MM/DD/YY and then press enter. (Example: 11/15/02, then press enter) After completing the SETTLEMENT DATE field, you will be asked to enter either an “R” (Release) or a “D” (Delete). At this point, you have the option of releasing the payment transaction or deleting it.</p>
<p>TRACE NUMBER</p>	<p>The system responds: Your trace number for this payment report is XXXXXXXX.</p> <p>(Retain this number for your records!)</p>
<p>ENDING TRANSMISSION</p>	<p><u>If using a telephone</u>, the system will prompt you to enter:</p> <ul style="list-style-type: none"> • 1, followed by the # sign, to make a payment report for the same Virginia tax account number. • 2, followed by the # sign, to make a payment report for a different Virginia tax account number. • 3, followed by the # sign, to end this call. <p><u>If using a PC</u>, you will get a prompt “ADD, LIST, DELETE, DONE, OR EXIT”.</p> <p>To add another payment transaction for the SAME Virginia Account number, key ADD. To add a payment transaction under a different Virginia Account number, key DONE. To view the payment reports that have been made for the Virginia Account number just entered, key LIST. To delete the payment transaction just created, key DELETE. To logoff, key EXIT.</p>

III. ACH CREDIT PAYMENT METHOD

Payment Reporting Information

ACH Credit involves the authorization of your financial institution to debit your bank account and credit the state's bank account. You are responsible for initiating the electronic payment with your financial institution so that funds are deposited into the state's bank account on or before the tax due date. Contact your financial institution to determine what ACH origination services it offers and the associated costs. The Commonwealth does not pay these costs. To avoid late payment penalty and interest charges, initiate your ACH Credit transaction on or before the tax due date. Contact your financial institution to determine their cutoff time. For assistance, call the EFT line at (804) 786-3132.

Payroll Service Providers / Bulk Filers

Effective July 1, 2004, all persons who act on behalf of 100 or more taxpayers to remit individual income tax withholding payments are required to remit such withholding to the Virginia Department of Taxation using ACH Credit transactions. If you have not previously submitted ACH Credits to the Tax Department, a pre-note test is recommended.

ACH Credit Tax Payment Format Specifications

National Automated Clearinghouse Association (NACHA) Record Formats for CCD+ entries occur 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

The following pages contain NACHA formats and explanations specifying how fields are used in conjunction with the TXP convention. See the NACHA rulebook for more detailed information on NACHA formats, specifications, and definitions.

Sending Multiple Records in a Single CCD+ File

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.

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	bTTTTAAAC	bTTTTAAAC	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	\$\$\$\$\$\$\$\$\$çç	\$\$\$\$\$\$\$\$\$çç	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

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).

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	\$\$\$\$\$\$\$¢¢	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

For the TXP CCD+ format, see the following page. * Use code “24” if reporting a corporate extension or withholding zero tax due payment.

² Information in this field may be determined by the originator (corporation).

³ Information in this field may be determined by the receiver.

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

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 the Virginia Department of Taxation. See the **Acceptable Codes** on the next page for valid codes.

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

⁵ 10-digit Virginia tax account number, not FEIN. Place no hyphen between the account number and check digit. Please note that in mid 2004, the Department of Taxation will implement a new integrated revenue and accounting system. At that time, all 10-digit Virginia account numbers will be converted to 15-character account numbers. To ensure a smooth transition, the 10-digit Virginia account number will be accepted for several months following implementation of the new system.

⁶ See next page for codes.

⁷ Do not enter dollar sign or decimal point.

Acceptable Codes

No other codes are accepted in the Tax Type and Amount Type fields of the Addenda Record other than the following codes:

Tax Type	Code	Amount Type	Code
Employer Withholding Tax	00011	Tax	T or 1
Corporation Income Tax Estimated	00021	Penalty	P or 2
Corporation Income Tax Return Payment	00022	Interest	I or 3
Corporation Income Tax Extension	00023		
Sales and/or Use Tax	00041		

Notes: Information on the Commonwealth's receiving bank, such as account number and ABA Transit Routing Number will be provided when we receive your completed EFT Agreement Form.

If reporting a zero tax due payment for withholding tax or a corporate extension, be sure to indicate "24" as the Transaction Code in the Entry Detail Record, as shown on page 20.

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 one amount field, TXP05, is required; the other two 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. Thus, 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 dependant 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 29, 2002 is represented as "021129".

DATA ELEMENT TYPE Identifies the type of information contained in the field. For example, "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. Thus, “\$1,200.00” would look like “120000”. For zero dollar amounts, this data element type may contain one character, 0.

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 two or three 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 taxpayer's 10-digit account ID number assigned by the Virginia Department of Taxation. **Do not use Federal Employer ID Number (FEIN). Left justify. Do not zero fill. Do not use a hyphen to separate the check digit from the account number.** For example, an acceptable taxpayer identification number would be "1234567890".

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.**

IV. EFT QUESTIONS AND ANSWERS

Q. If I authorize the Department of Taxation to debit my account to pay my taxes by ACH Debit, can Taxation access my bank account for any other purpose?

A. No. The Department of Taxation will not have access to your bank account. Only you can authorize the transfer of funds from your bank account to the Commonwealth's bank account.

Q. When are funds actually withdrawn from my bank account?

A. The amount of time it takes for funds to be withdrawn from your bank account will vary, depending on your bank's location, its internal procedures, whether a holiday or weekend follows the day you initiate the payment, etc. If you are an ACH Debit filer and you do not indicate a specific settlement date during your ACH Debit payment report, your funds will be debited from your account no later than the following business day. If you entered a specific settlement date during your ACH Debit call, the provider will ensure that your account is debited on *that* day **unless the day you specify falls on a weekend or holiday**. See the next question for important information regarding weekends and holidays.

Q. What if the tax due date falls on a holiday or weekend?

A. When the tax due date falls on a weekend or holiday, the payment is due on the first business day following the weekend or holiday. You must initiate the EFT transaction by the last banking day prior to the weekend or holiday.

Q. What if I don't make my EFT payment by the tax due date?

A. Your payment will be late and you will be subject to penalty and/or interest. Make your EFT payment as soon as possible after the due date. If you know you will be subject to a penalty and/or interest charge, calculate the penalty and interest and include it as part of your EFT payment report. If you don't include penalty and interest as part of your EFT payment, you will receive a bill for the penalty and interest due.

Q. What if I am not responsible for the late payment?

A. If a delay occurs for which you do not feel responsible, you will be asked to furnish the trace number assigned to your transaction. ACH Credit filers will need to obtain this trace number from their banks. If the Department determines that you attempted to make the payment timely, the appropriate adjustments will be made to your account.

Q. Why do you accept ZERO tax due reports for withholding tax and corporation extensions but not for sales and use tax?

A. When a zero tax due report is made, it becomes part of your accounting record with the Tax Department. The information required for Sales and Use tax, such as exempt sales and locality information, cannot be captured during the EFT payment process and therefore a paper tax return is required.

Q. Can I pay tax bills using EFT?

A. You cannot pay bills using the ACH Debit or ACH Credit methods described in this guide. However, you can make bill payments electronically by visiting our web site at www.tax.state.va.us. Otherwise, please pay the bill by check.

Q. If the tax due is an even dollar amount, for example \$25, do I have to report the cents?

A. Yes, you are required to report the cents. Even zero cents must be reported.

Q. Is it possible to change previously reported EFT information?

A. The only way to change the reported information is to cancel the payment report in its entirety on the same day you initiated the transaction. After your payment report has been canceled, you may initiate another report.

If you are an ACH Credit filer, contact your bank the same day you initiated the transaction and request a change to your ACH Credit transaction.

If you cannot stop the transaction and you overpaid the tax, call our Customer Service Unit at (804) 367-8037 for assistance in getting the proper credit or refund of your overpayment.

Q. How are name and address changes handled?

A. To change information on your tax account, go to www.tax.state.va.us and download Form R-3, Registration Change Request. Follow the instructions on the form to submit to the Department. You can also call our Forms Unit at (804) 440-2541 and order the Form R-3.

Q. What if I want to ask for an extension on my Corporation Income Tax but no payment is due? Do I still have to mail a Form 500E, Application for Extension of Time?

A. No. You can report a ZERO tax due ACH Debit or ACH Credit transaction, whichever is your authorized payment method. Enter the appropriate extension payment code “23” as the tax type when you make your report. *NOTE: If a tentative payment is due, you must submit your EFT payment by the extension due date in order for your extension to be valid.*

Corporate extension payments can also be made electronically at www.tax.state.va.us.

Q. If I use the ACH Debit method, are funds debited from my account on the day that I specify as the “Settlement Date”?

A. Yes, as long as you enter a date within 31 calendar days of the current date of your payment report and the date that you specify is not on a weekend or holiday.

Q. What if I need assistance with EFT? Who do I call?

A. If you have questions or need help with EFT, we're available from 8:30 to 4:30 Eastern Time, Monday through Friday at (804) 367-8037.



VIRGINIA DEPARTMENT OF TAXATION ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT

ALL TAXPAYERS AND PAYROLL SERVICE PROVIDERS, COMPLETE SECTION A.

A. P A Y E R I N F O	Legal Name of Business or Organization:		
	Primary EFT Contact:		Phone ()
	Entity Type – Circle One:		
	Business Taxpayer	Payroll Service Provider	
	Email Address: _____		
	Mailing Address for EFT Information:		
Street			

City	State	Zip _____	

Note to Payroll Service Providers / Bulk Filers – you do not need to provide the Department with a list of your clients. Simply complete section A and mail or fax to the Department. We will then provide you with the state’s bank information. Also, if you provide an email address, the Department will add you to a tax professional mailing group and provide you with timely updates regarding EFT processing requirements and any form or legislative changes that may impact your clients.

IF CHOOSING THE DEBIT PAYMENT METHOD, COMPLETE THIS SECTION

B. D E B I T E F T --- B A N K I N F O	Tax Type	Account Number (s)	Bank Account Number(s)	✓ to indicate Account Type	Bank Routing & Transit Number(s)	
				Checking Savings		
	Withholding	(VA Tax Account Number)	1)	<input type="checkbox"/>	<input type="checkbox"/>	
			2)	<input type="checkbox"/>	<input type="checkbox"/>	
			(Federal ID Number - FEIN)			
	Corporation	(VA Tax Account Number)	1)	<input type="checkbox"/>	<input type="checkbox"/>	
			2)	<input type="checkbox"/>	<input type="checkbox"/>	
			(Federal ID Number - FEIN)			
	Sales & Use	(VA Tax Account Number)	1)	<input type="checkbox"/>	<input type="checkbox"/>	
			2)	<input type="checkbox"/>	<input type="checkbox"/>	
			(Federal ID Number - FEIN)			

VIRGINIA DEPARTMENT OF TAXATION
ELECTRONIC FUNDS TRANSFER AUTHORIZATION AGREEMENT
 (Page 2)

IF CHOOSING THE ACH CREDIT PAYMENT METHOD, COMPLETE THIS SECTION

C R E D I T E F T	<i>C. Check all tax types to be paid by EFT and enter Virginia Tax Account Number(s) and FEIN(s)</i>	
	Corporation Income Tax	_____ FEIN _____ <small style="display: block; text-align: center;">Va Tax Account Number Federal Employer ID Number</small>
	Employer Withholding Tax	_____ FEIN _____ <small style="display: block; text-align: center;">Va Tax Account Number Federal Employer ID Number</small>
	Sales & Use Tax	_____ FEIN _____ <small style="display: block; text-align: center;">Va Tax Account Number Federal Employer ID Number</small>

ALL TAXPAYERS COMPLETE THIS SECTION

D. S I G N A T U R E S S I G N	<i>By signing this form, I agree that I am responsible for accounting for and paying over the required taxes and that I will notify the Department of Taxation in the event that I am no longer responsible for accounting for and paying over the required taxes. My signature certifies that I understand the Electronic Funds transfer process; that I agree to file the tax payments designated above using EFT as outlined in the <u>Virginia EFT Guide</u> and that I will continue to make my tax payments to the Commonwealth of Virginia as described in Title 58.1 of the Code of VA.</i>	
	Print Name of Business Owner/Partner/Officer:	
	Owner/Partner/Officer Social Security Number:	
	Signature of Business Owner/Partner/Officer:	Date:

FAX this form (and a voided check if you are an ACH Debit filer) to (804) 367-2603 **OR** make a copy of the form for your records and mail the original document(s) to:

Virginia Department of Taxation
 Registration Unit/EFT
 P.O. Box 1114
 Richmond, VA 23218-1114

Questions? Phone (804) 367-8037

ELECTRONIC FUNDS TRANSFER (EFT) AGREEMENT FORM INSTRUCTIONS

SECTION A - ALL TAXPAYERS and Payroll Service Providers

Enter the legal name of your business.

Enter the EFT contact name and the contact's telephone number.

Indicate entity type and provide an email address, if available, for the EFT contact.

Enter the address for the EFT contact. Payroll Service Providers – complete Section A only.

SECTION B – ACH DEBIT FILERS

Enter your complete VA Tax Account Number(s), Federal Identification Number(s) (FEIN's) and Bank Account Number(s), along with the bank Routing and Transit number(s). If your bank account is a savings account, enter a ✓ in the column, where indicated.

Staple a voided **check** (*NOT A DEPOSIT SLIP*) from your bank account to the top of the form.

SECTION C – ACH CREDIT FILERS

Before submitting this form, check with your bank to ensure that the capability exists for initiating ACH Credits. Tell your bank representative that the bank must submit your credit payment in the CCD+TXP format⁸. This format is the only acceptable format that the Tax Department's bank can use.

Check the tax type to be paid by EFT; Corporation Income, Employer Withholding, and/or Sales and Use Tax. Enter the Virginia Tax account and Federal Employer Identification Number ("FEIN").

SECTION D - ALL TAXPAYERS

Print or type the name of an Owner, Partner, Officer or other person responsible for the business. Write the applicable social security number, where indicated. The responsible person must read and understand the statement, **sign**, and date the form. The Agreement Form cannot be signed by an agent of the business (i.e. hired bookkeeper). The form **must** be signed by an owner, partner, officer, or other person responsible for the business.

FAX the form and a voided check(s), if applicable, to the number shown on the form **OR** make a copy of the documents for your records and mail the original document(s) to the address shown on the form.

⁸ CCD+TXP is the file format standard set by the National Automated Clearinghouse Association (NACHA).



VIRGINIA DEPARTMENT OF TAXATION
EFT Program
P.O. Box 1114
Richmond, VA 23218-1114
Phone (804) 367-8037
EFT CHANGE NOTIFICATION
Fax (804) 367-2603

Use this form for reporting changes to EFT information. **Please read the EFT Change Notification Instructions before completing this form.** Mail the completed form to the address above. *(Do not use this form to report changes to your business name, address, etc. Request Form R-3, Registration Change Request, by calling the number or writing to the address above.)*

Legal Name of Business/Organization: _____	
Primary EFT Contact: <input type="checkbox"/> Check here if new contact	Telephone # () _____ - _____

ACH DEBIT FILERS: CHANGE TO DEBIT/ CHANGE BANK INFORMATION/ ADD TAXES to EFT

Type of Change	Tax Type	Account Number (s)	Bank Account Number(s)	<input checked="" type="checkbox"/> to indicate Account Type	Bank Routing & Transit Number(s)
New Debit Account <input type="checkbox"/> New Bank Account <input type="checkbox"/>	Withholding	(VA Tax Account Number)	1) _____	Checking Savings <input type="checkbox"/> <input type="checkbox"/>	_____
		(Federal ID Number - FEIN)	2) _____	<input type="checkbox"/> <input type="checkbox"/>	_____
New Debit Account <input type="checkbox"/> New Bank Account <input type="checkbox"/>	Corporation	(VA Tax Account Number)	1) _____	Checking Savings <input type="checkbox"/> <input type="checkbox"/>	_____
		(Federal ID Number - FEIN)	2) _____	<input type="checkbox"/> <input type="checkbox"/>	_____
New Debit Account <input type="checkbox"/> New Bank Account <input type="checkbox"/>	Sales & Use	(VA Tax Account Number)	1) _____	Checking Savings <input type="checkbox"/> <input type="checkbox"/>	_____
		(Federal ID Number - FEIN)	2) _____	<input type="checkbox"/> <input type="checkbox"/>	_____

ACH CREDIT FILERS: CHANGE TO CREDIT/ ADD TAXES TO EFT

Withholding	VA Account #	FEIN #
Corporation	VA Account #	FEIN #
Sales & Use	VA Account #	FEIN #

OTHER CHANGE (Please be specific.)

<i>By signing this form, I agree that I am responsible for accounting for and paying over the required taxes and that I will notify the Department of Taxation in the event that I am no longer responsible for accounting for and paying over the required taxes. My signature certifies that I understand the Electronic Funds transfer process; that I agree to file the tax payments designated above using EFT as outlined in the <u>Virginia EFT Guide</u> and that I will continue to make my tax payments to the Commonwealth of Virginia as described in Title 58.1 of the Code of VA.</i>	
Print Name of Business Owner/Partner/Officer	
Print Social Security Number of Owner/Partner/Officer	
Signature of Business Owner/Partner/Officer	Date

FAX the form and a voided check(s), if applicable, to (804) 367-2603 **OR** make a copy of the form for your records and mail the original document(s) to:

Virginia Department of Taxation
 EFT Program
 P.O. Box 1114
 Richmond, Virginia 23218-1114

Questions? Phone (804) 367-8037

EFT Change Notification Instructions

PLEASE PRINT OR TYPE ALL INFORMATION EXCEPT SIGNATURES.

NOTES: *This form is for reporting changes to EFT information only. Obtain Form R-3, Registration Change form for changes to your business name/address or to register additional taxes, etc.*

You must already be registered with the Tax Department for the tax being paid by EFT.

If you file by ACH Credit, you do not need to advise us of changes to your bank or bank account information (unless you are changing to ACH Debit). However, you and your bank are responsible for ensuring tax payments continue to be made on time, regardless of bank changes.

1. Enter the Legal Name of the business/organization.
2. Enter the name and telephone number of the Primary EFT contact and enter a ✓ if it is a new name/telephone number.
3. If you are changing from the ACH Credit payment method to the ACH Debit payment method, changing banking information, or adding additional taxes to an existing ACH Debit account, complete the ACH DEBIT FILERS section.

Attach a voided **check (NOT A DEPOSIT SLIP)** from your bank account.

4. If you are changing from the ACH DEBIT payment method to the ACH CREDIT payment method **OR** you are adding additional taxes to be paid by ACH Credit, complete the ACH CREDIT FILERS section.

CAUTION: Before changing from ACH Debit to ACH Credit payment method, check with your bank representative to ensure that the capability exists for initiating ACH Credits in the CCD+TXP format⁹. This format is the only acceptable format for the Tax Department's bank. If your bank cannot use the CCD+TXP format, do not submit this form. You must continue to make your payments by ACH Debit or you must use a bank that accepts this format.

5. If you are changing any other information about your EFT account that cannot be explained in the ACH DEBIT or ACH CREDIT filer section, such as a change in responsible officer/partner of the business, complete the "OTHER" section. Be specific when describing your change(s).
6. Print or type the name of an Owner, Partner, Officer or other person responsible for the business. Write the responsible person's social security number in this section, where noted. The form **must** be signed and dated by an owner, partner, officer, or other person responsible for the business; not signed by an agent of the business (i.e. hired bookkeeper).
7. Send or fax the form to the address/number noted at the bottom of the page 2 of the change form.

⁹ CCD+TXP is the file format standard set by the National Automated Clearinghouse Association (NACHA).

ACH DEBIT CALL WORKSHEET

You may find this worksheet helpful for record keeping. First, complete the fields that contain your standard information such as Account Number and PIN and then make a copy of the sheet. Next, when you are preparing to make your payment, fill-in the variable information in the applicable fields. If you experience any problem in completing the worksheet, contact the Tax Department at (804) 367-8037.

Telephone Access Number: 1-877-828-2937

Web site: www.networktwo.com

DATE

VA TAX ACCOUNT NUMBER	<input type="text"/>	#
PERSONAL ID NUMBER (PIN)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	#
TAX TYPE	<input type="text"/> <input type="text"/>	#
TAX ENDING PERIOD	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	#
BANK ACCOUNT NUMBER	<input type="text"/>	#
TOTAL PAYMENT AMOUNT	<input type="text"/>	#
VERIFICATION CODE	<input type="text"/> <input type="text"/>	# (See page 10.)
TAX AMOUNT	<input type="text"/>	#
PENALTY AMOUNT	<input type="text"/>	#
INTEREST AMOUNT	<input type="text"/>	#
SETTLEMENT DATE	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	# (See page 10.)
TRACE NUMBER	<input type="text"/>	(As provided by the ARU.)

You may cancel your EFT payment up to 3:45 p.m., one business day PRIOR to your payment settlement date. If you did not specify a settlement date, cancel your EFT payment by 3:45 p.m. on the same day you called in your payment report. Call 1-800-669-3110 and tell the operator you need to cancel your payment report. You will need to provide the operator with your Va. Tax account number and your PIN. After the operator confirms that your payment report has been canceled, you may instruct the operator to create a new payment report, if desired.