

ELECTRONIC FEDERAL TAX PAYMENT SYSTEM
FINANCIAL INSTITUTION HANDBOOK

EFTPS®
Electronic Federal Tax Payment System

Rev 10/2025

Your guide to federal tax payment services.

This handbook is designed to help you assist business customers with their federal tax payments.

The Electronic Federal Tax Payment System (EFTPS), a free service of the U.S. Department of the Treasury, can be used to pay any federal tax. EFTPS is the world's largest tax collection system which includes both phone and Internet options.

Federal taxes may also be paid via Fedwire®. Since fees are involved, this option is typically used as a backup for ACH transactions or when a taxpayer needs to make a deposit on the due date.

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CUSTOMER-INITIATED PAYMENTS

The Electronic Federal Tax Payment System (EFTPS) provides convenient, free ACH Debit services 24/7, 365 days a year. Your customers can schedule their own payments via **EFTPS.gov** or with the EFTPS voice response system if they have enrolled.

EFTPS accepts same day payments for business tax payments that meet the following criteria:

1 Payment is $1,000,000 or less and

2 Payment is submitted prior to 3:00 PM ET on a business day.

Business tax payments that do not meet the first criteria above must be scheduled at least one calendar day before the tax due date by 8:00 PM ET to reach the Internal Revenue Service (IRS) on time

PLEASE NOTE: Customers **cannot use your standard online bill payment service** to initiate an e-payment or e-check payable to Treasury or the IRS for tax payments.

HOW EFTPS MAKES TAX PAYMENTS EASIER

1 Business customers can schedule payments up to 365 days in advance

2 Up to sixteen months of payment history can be viewed online

3 U.S.-based, live support is available 24/7 at:
1.800.555.4477 (English)
1.800.244.4829 (Spanish)

ENROLLMENT OPTIONS

ONLINE:

Step-by-step enrollment is available at **EFTPS.gov**. Enrolled customers will receive their Personal Identification Number (PIN) in the mail within seven business days.

Go to **EFTPS.gov** and click on “Log In.” Click on “Need a Password.” Customers will then enter their EIN and PIN. They will verify their banking information or EFTPS enrollment number and then create their Internet password.

MAIL:

Customers who complete a paper EFTPS enrollment form (IRS Form 9779 for businesses; Form 9783 for individuals), and mail it in will receive their PIN within two weeks after EFTPS receives the form. Customers can order forms by calling the IRS 1.800.829.3676. The forms will be received in 7 to 15 days.

NOTE

If a customer doesn’t receive a PIN and two weeks has passed, advise him or her to call EFTPS Customer Service:
1.800.555.4477 (English)
1.800.244.4829 (Spanish)

PAYMENTS

To schedule a payment, customers will be prompted to provide:

1 The type and amount of each payment

2 The date the payment is due:
- Payments may be scheduled up to 365 days in advance

EFTPS accepts same day payments for business and individual tax payments that meet the following criteria:

1 Payment is $1,000,000 or less and

2 Payment is submitted prior to 3:00 PM ET on a business day.

Tax payments that do not meet the first criteria above must be scheduled at least one calendar day before the tax due date by 8:00 PM ET to reach the Internal Revenue Service (IRS) on time

After completing each transaction, customers will receive an Acknowledgment Number.

FAILED EFTPS PAYMENTS

Financial institutions may return a payment for a variety of reasons. For example, customers with insufficient funds in their accounts will receive a failed payment.

EFTPS TIP

After receiving their PIN, customers may schedule payments at **EFTPS.gov** or via the telephone voice response system.

ACH CREDIT FOR BUSINESS PAYMENTS

Some business customers may ask you to initiate tax payments on their behalf with ACH Credit, as this option is included in the EFTPS enrollment process. These customers will need to be enrolled in EFTPS to be eligible for ACH Credit.

Financial institutions offering this optional service typically transmit these payments to EFTPS using third-party software or services.

There is no requirement from Treasury that you initiate ACH Credit payments for your customers.

PLEASE NOTE: If you are interested in exploring this option, be aware that acquiring and setting up such software or services may take a few months.

SETTING UP ACH CREDIT TAX PAYMENT SERVICES

EFTPS must receive your customers' ACH Credit tax payments by 2:15 a.m. ET on the due date. Please contact your local Federal Reserve Bank to confirm ACH deadlines.

- Ensure that payments are directed to EFTPS—not the IRS—for posting by the tax due date
- Provide customers with an Acknowledgment of Receipt so they can verify on-time tax payments online or by phone

Details of record formats required for EFTPS ACH Credit payments can be found on pp. 4–7 of this handbook.

DELAYED ACH CREDIT

You may be held responsible for a late tax payment if:

1. A customer has provided instructions for an ACH Credit payment before the due date
2. Your institution does not send the payment on time

ACH Credit liability for a financial institution is somewhat different from liability for ACH Debit. With ACH Credit, if the customer can prove the instructions were delivered to the financial institution by its deadline and the payment was not sent, the IRS may abate the customer's penalty. Treasury may also make a value-of-funds adjustment on the financial institution due to the delay. Please review your ACH agreements to make sure you have provisions and clauses regarding penalties, both to you and your customers.

For further assistance, contact the EFTPS Financial Institution Helpline at **1.800.605.9876.**

NOTE

Taxpayers are ultimately responsible for timely payment of their taxes. Treasury strongly encourages all taxpayers to enroll on the EFTPS website which utilizes the ACH Debit payment options so that they may use the EFTPS.gov or voice response system in case of a circumstance such as an outage within your system or a natural calamity that renders your service unusable when taxes are due.

CCD + TXP ADDENDA RECORD FORMAT

The following is an explanation of the ACH Credit record layout as it pertains to EFTPS. Any fields not specifically identified below should be formatted according to NACHA Operating Rules (NACHA Operating Rules are available from NACHA or your local ACH association).

ACH FILE HEADER RECORD

Field	Position	Data Element Description	Length	ACH and EFTPS Content
1	01-01	Record Type Code	1	"1"
2	02-03	Priority Code	2	"01"
3	04-13	Immediate Destination	10	bTTTTAAAAC
4	14-23	Immediate Origin	10	bTTTTAAAAC
5	24-29	File Creation Date	6	"YYMMDD"
6	30-33	File Creation Time	4	"HHMM"
7	34-34	File ID Modifier	1	Upper Case A-Z, Numeric 0-9
8	35-37	Record Size	3	"094"
9	38-39	Blocking Factor	2	"10"
10	40-40	Format Code	1	"1"
11	41-63	Immediate Destination Name	23	Alphanumeric
12	64-86	Immediate Origin Name	23	Alphanumeric
13	87-94	Reference Code	8	Alphanumeric

The record layout should be formatted according to NACHA Operating Rules and your financial institution's requirements.

ACH BATCH HEADER RECORDS FOR ALL ENTRIES

Field	Position	Data Element Description	Length	ACH Content	EFTPS Content/Definition
1	01-01	Record Type Code	1	"5"	"5"
2	02-04	Service Class Code	3	Numeric	Numeric
3	05-20	Company Name	16	Alphanumeric	Alphanumeric/Originator (Taxpayer's Name)
4	21-40	Company Discretionary Data	20	Alphanumeric	Alphanumeric
5	41-50	Company Identification	10	Alphanumeric	Alphanumeric/Originator (Taxpayer's ID#)
6	51-53	Standard Entry Class	3	Alphanumeric	"CCD"
7	54-63	Company Entry Description	10	Alphanumeric	Tax Payment
8	64-69	Company Descriptive Date	6	Alphanumeric	Alphanumeric Data
9	70-75	Effective Entry Date	6	YYMMDD	Tax Due Date/The date the taxes are due. Displayed as YYMMDD.
10	76-78	Settlement Date (Julian)	3	Numeric	Numeric (Inserted by ACH Operator)
11	79-79	Originator Status Code	1	Alphanumeric	"1"
12	80-87	Originating DFI Identification	8	TTTTAAAA	RTN of Originating Financial Institution
13	88-94	Batch Number	7	Numeric	Uniquely Assigned

Field Content
2 Service Class Code: 200=ACH Entries Mixed Debits and Credits
220=ACH Credit Entries Only
225=ACH Debit Entries Only

Format remaining fields according to NACHA Operating Rules and your financial institution's requirements.

ACH ENTRY DETAIL RECORD FOR CCD+

Field	Position	Data Element Description	Length	ACH Content	EFTPS Content/Definition
1	01-01	Record Type Code	1	"6"	"6"
2	02-03	Transaction Code	2	Numeric	22, 32 Automated Deposit (Credit) 23, 33 Prenote (Credit) 24, 34 Zero Dollar (Credit)
3	04-11	Receiving DFI Identification	8	TTTTAAAA	IRS Routing/Transit Number. (First 8 positions) See p. 7
4	12-12	Check Digit	1	Numeric	IRS Routing/Transit Number. (Last position) See p. 7
5	13-29	DFI Account Number	17	Alphanumeric	IRS Account Number. See p. 7
6	30-39	Amount	10	$$$$$$$$¢¢	$$$$$$$$¢¢/Tax Payment Amount
7	40-54	Identification Number	15	Alphanumeric	EIN/The taxpayer's 9-digit Employer Identification Number (EIN)
8	55-76	Receiving Company Name	22	Alphanumeric	IRS
9	77-78	Discretionary Data	2	Alphanumeric	Optional
10	79-79	Addenda Record Indicator	1	Numeric	"1"/TXP addenda must follow the detail record
11	80-94	Trace Number	15	Numeric	Uniquely Assigned

CCD+ 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	"05"	2	02-03
3	Payment Related Information	M	Alphanumeric	80	04-83
4	Addenda Sequence Number	M	Numeric	4	84-87
5	Entry Detail Sequence Number	M	Numeric	7	88-94

ACH TXP ADDENDA RECORD

M=Mandatory C=Conditional O=Optional Note: Taxpayers must use the tax period ending date for the type of tax being paid...not the date of the tax payment.

TXP#	Field	Data Element Description **ACHAddendaRecord**	Field Inclusion	Length	EFTPS Content/Definition
– – –	3	Segment Identifier	M	3	"TXP"
– – –	3	Separator	M	1	"*"
TXP01	3	Taxpayer Identification Number	M	9	9-Digit EIN/This is the taxpayer's Employer Identification Number. It must be 9 digits.
– – –	3	Separator	M	1	"*"
TXP02[1]	3	Taxpayer Type Code	M	1/5	Numeric–(See pp. 19–24)–IRS Tax Form Numbers Table
– – –	3	Separator	M	1	"*"
TXP03	3	Tax Period End Date	M	6	YYMMDD/This is thetax period ending date for the IRS Return for which the liability is being paid in YYMMDD format (provided by taxpayer). It is not the payment date. Taxpayer will supply only YYMM. Because ACH requires YYMMDD, always use "01" for day of month.
– – –	3	Separator	M	1	"*"
TXP04[2]	3	Amount Type (Tax Information ID Number)	M	1/5	Subcategory or IRSNumber. If none, repeattaxform from TXP02. Used for tax breakdown by subcategory (for 941 or CT-1) or IRS Number (for 720). For all other taxforms, repeattaxform number from TXP02.
– – –	3	Separator	M	1	"*"
TXP05[3]	3	Tax Amount	M	1/10	$$$$$$$$¢¢–If there are no subcategory or IRS Number amounts, this is the same amount as in field "6" of the ACHEntry Detail Record (6 record). If subcategories are reported, then the amount fields TXP05, TXP07, and TXP09 must balance to the taxpayment amount in field "6" of the ACH Entry Detail Record.
– – –	3	Separator	O	1	"*"
TXP06[2]	3	Amount Type (Tax Information ID Number)	O	1/3	Subcategory or IRS Number, if applicable/ otherwise do not include
– – –	3	Separator	O	1	"*"
TXP07[3]	3	Tax Amount	C	1/10	$$$$$$$$¢¢, if applicable/otherwise do not include
– – –	3	Separator	O	1	"*"
TXP08[2]	3	Amount Type (Tax Information ID Number)	O	1/3	Subcategory or IRS Number, if applicable/ otherwise do not include
– – –	3	Separator	O	1	"*"
TXP09[3]	3	Tax Amount	C	1/10	$$$$$$$$¢¢, if applicable/otherwise do not include
– – –	3	Separator	O	1	"*"
TXP10	3	Taxpayer Verification			Not Used
– – –	3	Terminator	M	1	"\" (Backslash)

1 TXPO2 Refer to the IRS Tax Form Numbers on pp. 19–24.

2 TXPO4, 06, 08 Tax information ID numbers arefor filing Tax Form 720, 941, and CT-1. Enter the exact one- , two- , or three-digit code with no leading or trailing spaces. pp. 19–24

3 TXPO5, 07, 09 If amounts are entered in these fields, they must total the sum in field 6 of the detail entry record.

NOTE:

- TXPO1, TXPO2, TXPO3, TXPO4, and TXPO5 are required fields. If there are no subcategories to report, the tax type is repeated in TXPO4 and the total dollar amount from the "6" Record is repeated in TXPO5.
- The addenda record requires 80 characters in field 3. Data in field 3 should be left justified and end with the terminator "\". Spaces after the "\" up to field 4 are blank filled.
- Since you cannot have more than 3 subcategories per CCD addenda record, a new record must be created if there are more than 3 subcategories to report.
- The amount in field "6" of the 6 Record must equal the sum of the amounts in the TXP segments for all tax types that report subcategories.
- The illustrations above relate to the specific applications outlined and are not intended to depict situations that will always be appropriate.

ACH BATCH CONTROL RECORD

Field	Position	Data Element Description	Length	Content
1	01-01	Record Type Code	1	"8"
2	02-04	Service Class Code	3	Numeric
3	05-10	Entry/Addenda Count	6	Numeric
4	11-20	Entry Hash	10	Numeric
5	21-32	Total Debit Entry Dollar Amount	12	$$$$$$$$$$¢¢
6	33-44	Total Credit Entry Dollar Amount	12	$$$$$$$$$$¢¢
7	45-54	Company Identification	10	Alphanumeric
8	55-73	Message Authentication Code	19	Alphanumeric
9	74-79	Reserved	6	Blanks
10	80-87	Originating DFI Identification	8	TTTTAAAA
11	88-94	Batch Number	7	Numeric

ACH FILE CONTROL RECORD

Field	Position	Data Element Description	Length	Content
1	01-01	Record Type Code	1	"9"
2	02-07	Batch Count	6	Numeric
3	08-13	Block Count	6	Numeric
4	14-21	Entry/Addenda Count	8	Numeric
5	22-31	Entry Hash	10	Numeric
6	32-43	Total Debit Entry Dollar Amount in File	12	$$$$$$$$$$¢¢
7	44-55	Total Credit Entry Dollar Amount in File	12	$$$$$$$$$$¢¢
8	56-94	Reserved	39	Blanks

These record layouts should be formatted according to NACHA Operating Rules and your financial institution requirements.

ACH CREDIT ROUTING AND ACCOUNT NUMBERS FOR FEDERAL TAX PAYMENTS

Routing Transit Number (RTN) 061036000
Account Number 23401009
Account Name Treasury General Account

US Treasury Tax Payments
Format Requirements in pacs.008 (Effective July 14, 2025)

This document provides guidance on how to format a customer credit transfer message (pacs.008) for sending US Treasury Single Payer tax payments via the Fedwire® Funds Service in accordance with the new ISO 20022 format. The following edits apply when sending US Treasury tax payments. The Fedwire system will reject transactions that fail to comply with these edits. For FedLine Advantage users, please reference *US Treasury Tax Payment Message* screens on the FedLine system. For FedLine Direct users, please also see the full ISO Xpath below.

pacs.008 Component	Pacs.008 Data Element	Requirements
Payment Type Information	Local Instrument/Proprietary	Must be **CTRC** (Core Customer Transfer)
Interbank Settlement Amount	Amount	Must be for a tax payment greater than zero and up to a penny less than $10 billion. Note: The amount should include interest and penalty, if applicable.
Charge Bearer	Charge Bearer	Must be **DEBT** (Borne by Debtor)
Instructed Agent (Fedwire Receiver)	Financial Institution ID / Clearing System Member ID / Member Identification	Must be a valid US Treasury routing number. In most cases, the only routing number that should be used is **091036164** (US Treasury Single Taxpayers). [1]
Creditor	Name	Must be the taxpayer's name. For business taxpayers, the Business Name must be provided. For individual taxpayers, the format provided must be Last Name, First Name. [2]
Creditor Agent [3]	Financial Institution ID / Clearing System Member ID / Member Identification	Must be a valid US Treasury routing number. In most cases, the only routing number that should be used is 091036164 (US Treasury Single Taxpayers).
	Name	Internal Revenue Service
	Postal Address / Street Name	West Pershing Road
	Postal Address / Building Number	333
	Postal Address / Post Code	64108
	Postal Address / Town Name	Kansas City
	Postal Address / Country Sub Division	MO
	Postal Address / Country	US
Remittance Information / Structured / Tax Remittance [4]	Creditor/Tax Identification	Must be exactly 9 numeric characters for the tax identification number (TIN) or employer identification number (EIN) but cannot be '000000000' or '999999999'.
	Record/Type	Must be exactly 5 alphanumeric characters (capital letters and numbers) for the tax type code.
	Record/Period/Year	Must be entered in the following format, with YYYY representing a four numeric tax year: YYYY-12-31 Note: Always include 12-31 as the month and day. This information is only needed to pass the ISO® 20022 requirements for this data element.
	Record/Period/Type	Must be one of the following four-character values for the tax month: ▪ MM01 (January) ▪ MM02 (February) ▪ MM03 (March) ▪ MM04 (April) ▪ MM05 (May) ▪ MM06 (June) ▪ MM07 (July) ▪ MM08 (August) ▪ MM09 (September) ▪ MM10 (October) ▪ MM11 (November) ▪ MM12 (December)
	Record/Additional Information	Optional: If Interest and Penalty information is to be provided, use the format structure listed below.

Subfield	Description	Example
T	Tax Amount	The dollar amount of the tax obligation. • Theletter **T**, a dollar sign ($), the dollar amount with a decimal point, and final colon are **required** to designate the tax amount subfield. EXAMPLE: **T$10000.00:** or **T$10,000.00:** • The tax amount may be further subdivided into tax subtype (abstract and subcategory) amounts.
I	Interest Amount	The dollar amount of an interest payment. The interest amount is reported separately from the tax and penalty amount. • Theletter **I**, a dollar sign ($), the dollar amount with a decimal point, and final colon are **required** to designate an interest amount subfield. EXAMPLE: **I$50000.00:** or **I$5,000.00:**
P	Penalty Amount	The dollar amount of a penalty payment. The penalty amount is reported separately from the tax and interest amounts. • Theletter **P**, a dollar sign ($), the dollar amount with a decimalpoint, and final colon are **required** to designate a penalty amount subfield. EXAMPLE: **P$10000.00:** or **P$1,000.00:**

Subfield	Description	Example
XXX (3 digits)	Abstract Number EXAMPLE: **062**	Abstract numbers are usedfor reporting Form Number 720 taxsubtypes (see page 24-30 for a list of eligible abstract numbers). NOTE: Convert two-digit abstract numbers to the required three digits by placing a **0** in the first position. • Each Form Number 720 tax deposit may contain one or more abstract numbers. • Three-digit abstract code, a dollar sign ($), the dollar amount with a decimal point and final colon are required for each abstract reported. **EXAMPLE: 062$3500.00 or 062$3,500.00:**
XXXX (4 characters)	Subcategory Code EXAMPLES: 941 **SOCS** **MEDI** **WITH** **CT-1 RRT1** **RRT2**	Subcategorycodes are used forreporting Form Numbers 941, 944, and CT-1 taxsubtypes(see pages 24-30 for a list of eligible subcategory codes). • Each Form Number 941, 944, or CT-1 deposit may contain one or more subcategory codes. NOTE: Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only. • The four-digit subcategory code, the dollar sign ($), the dollar amount with a decimal point, and the final colon are **required** for each subcategory reported. **EXAMPLE: MEDI$2500.00: or MEDI$2,500.00:**

[1] Financial institutions that the US Treasury has approved as “bulk providers” should reference the Fedwire Funds Service ISO 20022 usage guidelines for the pacs.008 message to obtain the US Treasury routing number for bulk tax payments. This information can be found in the Tax Remittance component within the Remittance Information component.

[2] The four character Name Control is no longer applicable for pacs.008 messages. Name Control will be derived from the first four characters of the Creditor Name element. For business taxpayers, Creditor Name should contain the Business Name. For individual taxpayers, Creditor Name should contain taxpayer Last Name, First Name.

[3] The Creditor Agent is mandatory in a pacs.008 message and therefore required in a US Treasury tax payment message. Because you cannot use a BIC as the Financial Institution Identification (i.e., because the US Treasury is identified with a routing number) you must include Name and Postal Address. For illustrative purposes, we are using the structured postal address data elements, but you may use the unstructured Address Line element.

[4] No more than one occurrence of Structured/Tax Remittance is allowed for tax wires.

Reference Federal Reserve Bank's ISO 20022 Fedwire specifications for further details.

With the ISO 20022 implementation, Name Control and Internal Revenue Service’s Account Number are no longer required for tax payments.

Any Fedwire participating financial institution can make a same-day tax wire payment. Wires (Fedwire Typecode 1000) must be received by the Federal Tax Collection Service (FTCS) by 5 p.m. ET on the due date to be timely with the IRS. Please be sure your own deadline is earlier so you have time to prepare the wires. Payments cannot be warehoused; if the liability is known at least one day in advance, the payment should be made via ACH Debit or Credit.

PLEASE NOTE: Same-day tax wires are intended only for extraordinary circumstances in which a payment cannot be scheduled earlier. Wire fees may be applied and passed on to your customers. Be aware that same-day tax wires are used primarily by businesses; except in the case of very large dollar amounts, individuals have the option of sending a check with their return to the IRS if the envelope is postmarked on the tax due date.

REFERENCE NUMBERS

Treasury regulations require you to provide customers with the following two numbers for proof of payment if requested:

1. The Input Message Accountability Data (IMAD) number assigned by the instructing party
2. The 15-digit Electronic Funds Transfer (EFT) number assigned by the FTCS

- If the reference numbers are needed, contact FTCS at **1.800.382.0045** or **1.314.425.1810**
- Customers enrolled in EFTPS may access this information after the payment date through **EFTPS.gov** or by calling EFTPS at **1.800.555.4477**

PROCESSING DEADLINES

- Fedwire operations begin at 9 p.m. ET (for the next business day)
- FTCS processing hours are from 8:30 a.m. to 5 p.m. ET
- Same-day transactions sent before 8:30 a.m. ET are queued for processing when FTCS opens for the business day

REJECTED TRANSACTIONS

- Payments are rejected if they are received between 5 p.m. and 9 p.m. ET
- Transactions are also rejected if they contain formatting errors
- Rejected transactions are returned via a Fedwire Typecode 1002 wire with an explanation for the rejection

If a same-day payment is rejected and returned, you may correct and resubmit it to FTCS before 5 p.m. ET. Late transactions may be submitted the next business day but may be subject to IRS penalties.

REVERSING A TRANSACTION

- You may request a reversal by transmitting a Fedwire 1001 or 1007 message to the FTCS within five business days of the original transaction
- The entire dollar amount of the transaction must be reversed
- After five business days, reversals are managed by the IRS. To request a reversal, call **1.800.829.4933** Monday through Friday (except federal holidays).

ADDITIONAL INFORMATION

The following pages contain:

1 Tables with:

- Business Name Control Job Aid
- Fedwire Tax Deposit Field Names for Typecode 1000
- Beneficiary Subfields for Single-Business Taxpayers
- Originator to Beneficiary Field information
- IRS Tax Forms and Tables (pp. 24-30)

2 A same-day Taxpayer Worksheet can be found on pages 31-32. Customers will need to provide this information for you to wire payments on their behalf. If you need blank worksheets, you may download them at:

EFTPS.gov > Help & Information > Downloads

EFTPS TIP

For help with formatting, reversals, or wire receipt confirmation, contact FTCS at **1.800.382.0045 or 1.314.425.1810** from 8:30 a.m. to 7 p.m. ET M-F.

NAME CONTROL JOB AID

The four character Name Control is no longer applicable for pacs.008 messages (effective July 14, 2025). Name Control will be derived from the first four characters of the Creditor Name element. For business taxpayers, Creditor Name should contain the Business Name. For individual taxpayers, Creditor Name should contain taxpayer Last Name, First Name.

The name control consists of up to four alpha and/or numeric characters. It can be determined from the information specified on the first name line. Generally, the name control is derived from the first four characters of the business name. Self-employed businesses generally use the owner's name as their legal name so the name control would be the first four characters of the taxpayer's last name. An ampersand (&) and hyphen (-) are the only special characters allowed in the name control. The name control can have fewer but no more than four characters. Blanks may be present only at the end of the name control.

Note: Do not include "dba" as part of the name control. These initials stand for "doing business as."

BUSINESS NAME CONTROL VALID CHARACTERS:

- Numeric (0-9)
- Alpha (A-Z)
- Hyphen (-)
- Ampersand (&)

SPECIAL BUSINESS NAME CONTROL RULE:

If an invalid character is used in the name line, drop the special character from the taxpayer's name. Example: Joe.com should be "JOEC" Another example is 4U.com. The name control should be "4UCO"

BUSINESS NAME CONTROL MATRIX

Name Control Underlined	Name Control Rule	Rule
Sumac Field Plow Partnership 11th Street LLC P & P Consulting Y-Z Drive LLP ZZZ Club John Hackberry LLP ELM OAK! Tree	SUMA 11TH P&PC Y-ZD ZZZC JOHN ELM OAKT	Derive the name control from the first four significant characters of the business name. Blanks may be present only at the end of the name control.
The Willow LLC The Hawthorn	WILL THEH	When determining a business's name control, include the word "The" when it is followed by only one word.
John What & Mary Who Hawthorn, Willow & Hackberry	WHAT HAWT	Determine the name control from the first four letters of the first partner's last name.
Michael Woods & Joseph Light, Ptrs dba M&J Furniture	M&JF	If the business or a trade name is present and it can be determined that the trade name is for a partnership, follow the Name Control procedures for partnerships. Derive the name control from the first four significant characters of the business name. Blanks may be present only at the end of the name control.

SINGLE-BUSINESS TAXPAYER: {4200} BENEFICIARY FIELD

The information will not be edited by Fedwire but may be rejected by FTCS for failing IRS edits.

Do not use spaces or dashes in this field.

A colon (:) must follow each subfield, including the last subfield.

Rejected transactions are returned promptly to the originating FI with a message providing the reject reason.

REQUIRED {4200} BENEFICIARY SUBFIELDS—SINGLE-BUSINESS TAXPAYERS

Subfield	Description	Example	Comments
Taxpayer Identification Number (TIN)	9 digits	123456789:	The TIN is unique for each taxpayer and is assigned by the IRS. NOTE: do not use "20092900"—which is the IRS Service Center.
Taxpayer Name Control	4 characters	NORT:	Usually the first four significant characters of the taxpayer's business name. The name control is assigned by the IRS.
Taxpayer Name	Up to 35 characters	NORTHLAND ELECTRONICS:	The name of the business for which taxes are being paid.
Tax Type Code	5 characters	94105:	A five-character codethat corresponds to a tax form numberand type of payment. See pp.19-24 for a list of valid tax type codes.
Tax Year	2 digits	09:	The two-digit valid tax year code for which the taxes arebeing paid.
Tax Month	2 digits	12:	The two-digit valid tax month code. See pp.19-24 for valid months for each tax type. NOTE: Use "0" for the first digit of a single-digit month (for example, **03** for March). Refer to pp.19-24 for valid months for each tax type. IRS quarters should be: 03 = first quarter 06 = second quarter 09 = third quarter 12 = fourth quarter

EXAMPLE 123456789:NORT:NORTHLANDELECTRONICS:94105:08:12:

Note: These rules are specific to FAIM and will only be applicable until July 14th, 2025, after which time the new ISO formatting specifications will be required.

SINGLE-BUSINESS {6000} ORIGINATOR TO BENEFICIARY FIELD

The Originator to Beneficiary field is reserved for information about tax, interest, penalty, and subtypes for tax types 720, 941, 944, and CT-1 (abstracts and subcategories). **This is optional information.**

The sum of tax, interest, penalty, and/or subtype subfields must equal the total amount of the Fedwire. If the sum does not equal the total dollar amount of the Fedwire, the transaction will be reported to the IRS as only the tax amount. A colon (:) must follow each subfield, including the last subfield. Fedwire will not edit this information, but the FTCS will. Certain errors may result in incorrect reporting of tax information to the IRS.

See page 24-30 for subtype / subcategory codes.

Subfield	Description	Example
T	Tax Amount	The dollar amount of the tax obligation. • Theletter **T**, a dollar sign ($), the dollar amount with a decimal point, and final colon are **required** to designate the tax amount subfield. EXAMPLE: **T$10000.00:** or **T$10,000.00:** • The tax amount may be further subdivided into tax subtype (abstract and subcategory) amounts.
I	Interest Amount	The dollar amount of an interest payment. The interest amount is reported separately from the tax and penalty amount. • Theletter **I**, a dollar sign ($), the dollar amount with a decimal point, and final colon are **required** to designate an interest amount subfield. EXAMPLE: **I$50000.00:** or **I$5,000.00:**
P	Penalty Amount	The dollar amount of a penalty payment. The penalty amount is reported separately from the tax and interest amounts. • Theletter **P**, a dollar sign ($), the dollar amount with a decimalpoint, and final colon are **required** to designate a penalty amount subfield. EXAMPLE: **P$10000.00:** or **P$1,000.00:**

EXAMPLE T$10000.00:I$5000.00:P$1000.00:

Subfield	Description	Example
XXX (3 digits)	Abstract Number EXAMPLE: **062**	Abstract numbers are usedfor reporting Form Number 720 taxsubtypes (see page 24-30 for a list of eligible abstract numbers). NOTE: Convert two-digit abstract numbers to the required three digits by placing a **0** in the first position. • Each Form Number 720 tax deposit may contain one or more abstract numbers. • Three-digit abstract code, a dollar sign ($), the dollar amount with a decimal point and final colon are required for each abstract reported. **EXAMPLE: 062$3500.00 or 062$3,500.00:**
XXXX (4 characters)	Subcategory Code EXAMPLES: 941 **SOCS** **MEDI** **WITH** **CT-1 RRT1** **RRT2**	Subcategorycodes are used forreporting Form Numbers 941, 944, and CT-1 taxsubtypes(see pages 24-30 for a list of eligible subcategory codes). • Each Form Number 941, 944, or CT-1 deposit may contain one or more subcategory codes. NOTE: Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only. • The four-digit subcategory code, the dollar sign ($), the dollar amount with a decimal point, and the final colon are **required** for each subcategory reported. **EXAMPLE: MEDI$2500.00: or MEDI$2,500.00:**

The FI can create a separate Fedwire to pay only interest or penalties, using the appropriate tax type code in the {4200} Beneficiary field.

Page 31 includes a **Taxpayer Worksheet** and a subset of the **most common IRS Tax Types**, which the FI may copy and provide to the business taxpayer for providing complete and accurate information to the FI.

For a list of the most common IRS tax types and subtypes, see pages 24–30.

Note: These rules are specific to FAIM and will only be applicable until July 14th, 2025, after which time the new ISO formatting specifications will be required.

CONVERTING FEDWIRE FUNDS FORMAT TO ISO 20022 MESSAGE FORMAT

FAIM Field Tag	ISO 20022 pacs.008 Component	ISO 20022 pacs.008 Data Element	Requirements
{3610}	Payment Type Information	Local Instrument/Proprietary	Must be **CTRC** (Core Customer Transfer)
{2000}	Interbank Settlement Amount	Amount	Must be for a tax payment greater than zero and up to a penny less than $10 billion. Note: The amount should include interest and penalty, if applicable.
{3700}	Charge Bearer	Charge Bearer	Must be **DEBT** (Borne by Debtor)
{3400}	Instructed Agent (Fedwire Receiver)	Financial Institution ID / Clearing System Member ID / Member Identification	Must be a valid US Treasury routing number. In most cases, the only routing number that should be used is **091036164** (US Treasury Single Taxpayers). [1]
{4200}	Creditor	Name	Must be the taxpayer's name. For business taxpayers, the Business Name must be provided. For individual taxpayers, the format provided must be Last Name, First Name. [2]
{4100}	Creditor Agent [3]	Financial Institution ID / Clearing System Member ID / Member Identification	Must be a valid US Treasury routing number. In most cases, the only routing number that should be used is 091036164 (US Treasury Single Taxpayers).
		Name	Internal Revenue Service
		Postal Address / Street Name	West Pershing Road
		Postal Address / Building Number	333
		Postal Address / Post Code	64108
		Postal Address / Town Name	Kansas City
		Postal Address / Country Sub Division	MO
		Postal Address / Country	US
{4200}	Remittance Information / Structured / Tax Remittance [4]	Creditor/Tax Identification	Must be exactly 9 numeric characters for the tax identification number (TIN) or employer identification number (EIN) but cannot be '000000000' or '999999999'.
		Record/Type	Must be exactly 5 alphanumeric characters (capital letters and numbers) for the tax type code.
		Record/Period/Year	Must be entered in the following format, with YYYY representing a four numeric tax year: YYYY-12-31 Note: Always include 12-31 as the month and day. This information is only needed to pass the ISO® 20022 requirements for this data element.
		Record/Period/Type	Must be one of the following four-character values for the tax month: ▪ MM01 (January) ▪ MM02 (February) ▪ MM03 (March) ▪ MM04 (April) ▪ MM05 (May) ▪ MM06 (June) ▪ MM07 (July) ▪ MM08 (August) ▪ MM09 (September) ▪ MM10 (October) ▪ MM11 (November) ▪ MM12 (December)
{6000}		Record/Additional Information	Optional: If Interest and Penalty information is to be provided, use the format structure listed in this manual.

[1] Financial institutions that the US Treasury has approved as “bulk providers” should reference the Fedwire Funds Service ISO 20022 usage guidelines for the pacs.008 message to obtain the US Treasury routing number for bulk tax payments. This information can be found in the Tax Remittance component within the Remittance Information component.

[2] The four character Name Control is no longer applicable for pacs.008 messages. Name Control will be derived from the first four characters of the Creditor Name element. For business taxpayers, Creditor Name should contain the Business Name. For individual taxpayers, Creditor Name should contain taxpayer Last Name, First Name.

[3] The Creditor Agent is mandatory in a pacs.008 message and therefore required in a US Treasury tax payment message. Because you cannot use a BIC as the Financial Institution Identification (i.e., because the US Treasury is identified with a routing number) you must include Name and Postal Address. For illustrative purposes, we are using the structured postal address data elements, but you may use the unstructured Address Line element.

[4] No more than one occurrence of Structured/Tax Remittance is allowed for tax wires.

Reference Federal Reserve Bank's ISO 20022 Fedwire specifications for further details

With the ISO 20022 implementation, Name Control and Internal Revenue Service’s Account Number are no longer required for tax payments.

INTERNATIONAL TAX PAYMENTS

Taxpayers living overseas must have a U.S. bank account to use EFTPS. Financial institutions located outside the U.S. may assist taxpayers with federal tax payments with the help of a Qualified Intermediary.

WHAT IS A QUALIFIED INTERMEDIARY?

A foreign bank, investment firm, or financial institution may apply to the IRS to become a Qualified Intermediary (QI), which may withhold U.S. federal taxes for taxpayers and assume primary responsibility for paying these taxes with EFTPS.

Typically, this service is provided to:

1. Companies with overseas offices staffed with expatriates from the U.S.
2. Non-U.S. citizens with investments taxed in the U.S.

QIs may also use a SWIFT message to instruct a U.S.-based correspondent financial institution to initiate a Fedwire funds transfer.

To learn more about Qualified Intermediaries, visit
www.irs.gov > Businesses > International Businesses > Qualified Intermediaries (QI).

THE FOLLOWING PAGES CONTAIN THESE TABLES AND WORKSHEETS:

- Message Formats for MT103 and MT202 SWIFT Messages
- Converting MT103 SWIFT Messages to ISO 20022 Message Format
- Converting MT103 and MT202 SWIFT Messages to Fedwire Funds Format
- SWIFT Answer Codes and Definitions
- NACHA Reason Codes for SWIFT MT202 Return Messages
- IRS Tax Forms and Tables (pp. 19–24)
- Same-day Taxpayer Worksheet (pp. 25–26)

MESSAGE FORMAT FOR MT103 SWIFT MESSAGES

NOTE: SWIFT has announced it will undergo a migration of from the SWIFT MT messaging standard to ISO 20022 messaging standard for international payments. From November 2022 through November 2025, both the MT standard and the ISO 20022 standards will be used at the discretion of the financial institution. (see https://www.swift.com/standards/iso-20022/iso-20022-programme) Subsequently, the MT standard will be discontinued. Both tables are provided for reference.

Status	Field/Tag	Field Name	Content/Options
Receiver	Output Header, Block 1, BIC	U.S.-based financial institution	11 characters
Sender	Output Header, Block 2, BIC	QI/Qi's financial institution BIC	11 characters
Mandatory	20	**Transaction Reference Number** :20:2222233333	16x
Mandatory	32A	**Value Date, Currency Code, Amount** :32A:021218USD555,01	
Mandatory	50K	**Ordering Customer (full name and address)** :50K:/87654321 Anyone Ltd	opt'l party identifier 4*35x
Mandatory	56D	**Intermediary Institution** :56D://FW091036164 US TREAS SINGLE TX	
Mandatory with 56D	57D	**Beneficiary Institution** :57D:/20092900 IRS Jane Smith 212.765.4321	Contact Name and Telephone Number optional but encouraged
Mandatory	59	**Beneficiary** :59:/987654321:LLAM: Llama Ince Ltd: 09455:23:12: where 987654321 = QI-EIN LLAM = Name Control Anyone Ltd= QI Name 09455 = TaxType code 23 = Tax year 12 = Tax month	opt'l party identifier 4*35x For business taxpayers, Name should contain the Business Name. For individual taxpayers, Name should contain taxpayer Last Name, First Name.
Mandatory	71A	Details of Charges :71A:OUR	Bank fees not to be deducted from this transaction

CONVERTING MT103 SWIFT MESSAGES TO ISO 20022 MESSAGE FORMAT

ISO 20022 pacs.008 (Credit Transfer Transaction Information)	Content Example	Data Type	Mandatory	Comments	Legacy SWIFT MT Field/Tag
Instructed Agent	BNKAUS33XXX	BICFI	Yes		Output Header, Block 1, BIC
Instructing Agent	BNKBBEBBXXX	BICFI	Yes		Output Header, Block 2, BIC
Payment Identification Instruction Identification	2222233333	Max35Text	No		20
Interbank Settlement Amount Interbank Settlement Date	USD555.01 20231218	Active Currency and Amount ISO Date (CCYYMMDD)	Yes		32A
Debtor Account Identification/ IBAN **Debtor** Name Postal Address Street Name Building Number Postal Code Town Name Country	BE44445554666677 Llama Inc. ABC Boulevard 111 1180 Brussels BE	Max140Text Max 140Text Max70Text Max16Text Max16Text Max35Text ISO country code Max34Text	Yes Yes Yes Yes Yes Yes Yes		50K
Debtor Agent Financial Institution Identification/ BICFI	BNKBBEBBXXX	BICFI	Yes		52A
Creditor Agent Financial Institution Identification or Clearing System Member Identification or Clearing System Identification/Code Member Identification Name	 USABA 091036164 US TREASURY	 Max35Text Max35Text Max140Text	 Yes Yes Yes	 Routing Number	56D 57D
Remittance Information Structured Tax Remittance Creditor or Tax Identification Record or Additional Information Record/Type Record/Period/Year Record/Period/Type **Creditor** Name Postal Address Street Name Building Number Post Code Town Name Country	 987654321 09455 2023 MM12 Llama Inc ABC Boulevard 111 1180 Brussels BE	 Max35Text Max35Text ISO date Fixed codes 01-12 Max140Text Max70Text Max16Text Max16Text Max35Text ISO country code Max34Text	 Yes Yes Yes Yes Yes Yes Yes Yes Yes Yes	 Tax Identification Number (Must be 9 characters) Tax Type Code (max 5) See pp 24-30 Tax Year Tax Month For business taxpayers, Name should contain the Business Name. For individual taxpayers, Name should contain taxpayer Last Name, First Name. [1]	59
Charge Bearer	DEBT	Fixed Codes DEBT = Charges to be borne by the Debtor	Yes	Bank fees not to be deducted from this transaction	71A

[1] EFTPS will not reject Creditor Names that do not follow the name control instructions unless we cannot match the record to a valid taxpayer. However leaving the creditor name empty will result in a Fedline rejection.

CONVERTING MT103 SWIFT MESSAGES TO FEDWIRE FUNDS FORMAT

Status	Field Name & Description	Field Name	Typecode 1000 (value)
SWIFT Receiving Institution	Output Header, Block 1, BIC (11 characters)	{3100} Sender ABA and Name	ABA and Short Name of U.S.-based financial institution
Transaction Amount	:32A: 1st subfield for Value Date (6 positions YYMMDD) 2nd subfield for Currency Code (USD) 3rd subfield for amount (14 positions plus decimal comma; maximum of 13 positions for Fedwire)	{2000} Amount	Total deposit amount with commas and decimal point. The amount must be numeric, greater than $0.00, and less than $10 billion. The dollar sign is not required.
Ordering Customer	:50:Anyone Ltd	{5000} Originator	Federal Tax Collection Service (FTCS) ignores this field.
Intermediary Institution	:56D://FW091036164 US TREAS SINGLE TX	{3400} Receiver ABA Number and Name (9 digits)	091036164 US TREAS SINGLE TX
Beneficiary Type	Based on the SWIFT MT used and fields 50/59	{3600} Business Function Code	CTR
Beneficiary's Bank	57D:/20092900/IRS Contact Name and Telephone Number optional but encouraged	{4100} Beneficiary FI	D20092900 IRS Contact Name and Telephone Number optional but encouraged
Beneficiary	"59:4*35x and opt'l party identifier (Tax ID Number -QI-EIN; Name Control; Name; Tax Type; Year; Month) :59:/987654321:ANYO: Anyone Ltd:09455:09:12:	{4200} Beneficiary Notes: • Fedwire requires an ID Code in the first position of this field. The U.S. FI will provide the ID code, but FTCS ignores that first position on federaltaxpayments. • Some FIs label this field as "Account Number" on internalsoftware or forms.	9Taxpayer ID Name: Name Control, Taxpayer Name, Tax Type, Tax Year, Tax Month: 9987654321:ANYO: Anyone Ltd: 09455:09:12:
Sending Institution	Output Header, Block 2, BIC (11 characters)	{5100} Originator's FI	FTCS ignores this field.
SWIFT Details of Charges Field	:71A:OUR This asks the SWIFT Receiver to NOT deduct any bank charges from the principal amount of the transaction.	{3700} Charges	FTCS ignores this field.

MESSAGE FORMAT FOR MT202 SWIFT MESSAGES

Status	Field/Tag	Field Name	Content/Options
Receiver	Output Header, Block 1, BIC	U.S.-based financial institution	11 characters
Sender	Output Header, Block 2, BIC	QI/Qi's financial institution BIC	11 characters
Mandatory	20	**Transaction Reference Number** :20:2222233333	16x
Mandatory	21	**Related Reference** :21:987654321 where 987654321=QI-EIN	16x
Mandatory	32A	**Value Date, Currency Code, Amount** :32A:021218USD555,01	
Mandatory	52D	**Ordering Customer** :52D:Anyone Ltd	opt'l party identifier 4*35x
Mandatory	56D	**Intermediary Institution** :56D://FW091036164 US TREAS SINGLE TX	
Mandatory with 56D	57D	**Beneficiary Institution** :57D:/20092900 IRS Jane Smith 212.765.4321	Contact Name and Telephone Number optional but encouraged
Mandatory	58D D = Name & address, optional party identifier	**Beneficiary**: 58D:/987654321:ANYO: Anyone Ltd: 09455:09:12: where 987654321 = QI-EIN ANYO = Name Control Anyone Ltd = QI Name 09455 = Tax Type code 09 = Taxyear 12 = Tax month	Use option "D"

CONVERTING MT202 SWIFT MESSAGES TO FEDWIRE FUNDS FORMAT

Status	Field Name & Description	Field Name	Typecode 1000 (value)
SWIFT Receiving Institution	Output Header, Block 1, BIC (11 characters)	{3100} Sender ABA and Name	Originating ABA and Short Name
Transaction Amount	:32A: 1st subfield for Value Date (6 positions YYMMDD) 2nd subfield for Currency Code (USD) 3rd subfield for amount (14 positions plus decimalcomma; maximum of 13 positions for Fedwire) :32A:001218USD555,01 (comma indicates decimal point in amount)	{2000} Amount	Total deposit amount with commas and decimalpoint. Theamount must benumeric, greaterthan $0.00, and less than $10 billion. The dollar sign is not required. 555.01
Intermediary Institution	:56D://FW091036164 US TREAS SINGLE TX	{3400} Receiver ABA Number and Name (9 digits)	091036164 US TREAS SINGLE TX
Beneficiary Type	Based on the SWIFT MT used and fields 50/59.	{3600} Business Function Code	CTR
Beneficiary's Bank	57D:/20092900/IRS Contact Name and Telephone Number optional but encouraged	{4100} Beneficiary FI	D20092900 IRS Contact Name and Telephone Number optional but encouraged
Beneficiary	"59:4*35x and opt'l party identifier (Tax ID Number-QI-EIN; Name Control; Name; Tax Type; Year; Month) :59:/987654321:ANYO: Anyone Ltd:09455:09:12:	{4200} Beneficiary Notes: • Fedwire requires an ID Code in the first position of this field. The U.S. FI will provide the ID code, but FTCS ignores that first position on federaltaxpayments. • Some FIs label this field as "Account Number" on internalsoftware or forms.	9Taxpayer ID Name: Name Control, Taxpayer Name, Tax Type, TaxYear, Tax Month: 9987654321:ANYO: Anyone Ltd: 09455:09:12:

SWIFT ANSWER CODES & DEFINITIONS

Answer Codes & Definitions (Field 76 for SWIFT MT296 Messages)	
/1/	We hereby confirm that we carried out your order on (1) (YYMMDD).
/2/	We hereby confirm that the transaction has been effected and advised on (1) (YYMMDD).
/3/	Further information on details of payments is as follows (1).
/4/	Identification and address of the beneficiary are as follows (1) (new field 58a/59).
/5/	The account should be with (1) (new field 57a).
/6/	Please credit the account (1) (new field 58a/59).
/7/	We confirm to you the regularity of the order mentioned in your query, with the following Authorization Code/Test Key Code word (1).
/8/	We confirm amendment to your message as requested.
/9/	We are unable to comply with your amendment request.
/10/	We authorize you to debit our account.
/11/	Cover refunded to the credit of (1)(account/place).
/12/	Stop instructions are not acceptable. (Reason).
/13/	Stop instructions duly recoded. (Further details, where applicable).
/14/	Stop instructions valid until (1) (YYMMDD).
ANSWER NUMBER MAY CONTAIN ONE OR MORE OF THE FOLLOWING CODES IN THE CHECK TRUNCATION **ENVIRONMENT:**	
/15/	Further information on the item per your request is as follows (1).
/16/	Date, check number, and query code (Original or Copy) of check sent (1).

DEFINITIONS WITH (1) REQUIRE SUPPLEMENTARY INFORMATION. THIS SUPPLEMENTARY INFORMATION **MUST BE THE FIRST INFORMATION FOLLOWING THE CODE NUMBER.**

NACHA REASON CODES (FOR SWIFT MT202 RETURN MESSAGES)

Return Code	Description
R01	Insufficient Funds
R02	Account Closed
R03	No Account/Unable to Locate Account
R04	Invalid Account Number
R05	RESERVED
R06	Returned per ODFI request
R07	Authorization Revoked by Customer
R08	Payment Stopped
R09	Uncollected Funds
R10	Customer Advises not Authorized
R11	Customer Truncation Entry Return
R12	Branch Sold to Another DFI
R13	Receiving DFI Not Qualified to Participate*
R14	Representative Payee Deceased
R15	Beneficiary or Account Holder Deceased
R16	Account Frozen
R17	FREE FORMAT TEXT (File Edit Record Criteria)
R18	Improper Effective Entry Date*
R19	Amount Field Error*

NACHA REASON CODES (FOR SWIFT MT202 RETURN MESSAGES)

Return Code	Description
R20	Non-Transaction Account
R21	Invalid Company Identification
R22	Invalid Individual ID Number
R23	Credit Entry Refused by Receiver
R24	Duplicate Entry
R25	Addenda error*
R26	Mandatory Field error*
R27	Trace Number error*
R28	Routing Number Check Digit error*
R29	Corporate Customer Advises not Authorized
R30	RDFI not Participant in Check Truncation Program*
R31	Permissible Return entry
R32	RDFI Non-Settlement*
R33	Return of XCK entry
R34	Limited Participation DFI*
(*) THESE CODES ARE GENERATED DI	ECTLY BY THE ACH OPERATOR (FEDERAL RESERVE BANK).

Codes to be used for Automated Dishonored Return Entries	
R61	Misrouted Return
R67	Duplicate Return
R68	Untimely Return
R69	Multiple Errors
R70	Permissible Return Entry Not Accepted

Codes to be used for Automated Contested Dishonored Return Entries	
R71	Misrouted Dishonored Return
R72	Untimely Dishonored Return
R73	Timely Original Return
R74	Corrected Return
R75	Original Return Not a Duplicate
R76	No Errors Found on Original

IRS TAX FORMS AND TABLES

IRS TAX FORM NUMBERS & CODES—BUSINESSES

Refer to this guide to find common tax form information before making your payment online or by phone. Please note that this table is not all-inclusive. If a particular number is not listed, contact the IRS at **1.800.829.4933.**

IRS Tax Form Number	Phone Payment EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
11-C	112	01–12	Occupational Tax and Registration Return for Wagering	Payment due on an IRS notice	01117
706-GS (D)	706473	12	Generation-Skipping Transfer Tax Return for Distributions	Payment due on an IRS notice Payment due on an extension	70627 70622
706-GS (T)	706478	12	Generation-Skipping Transfer Tax Return for Terminations	Payment due on an IRS notice Payment due on an extension	70637 70632
709	709	01–12	United States Gift (and Generation-Skipping Transfer) Tax Return	Payment due on an IRS notice **Estimated Payment**	07097 **07096**
7200D	7200D	08	Branded Prescription Drug Fee	Branded Prescription Drug Fee	7200D
730	730	01–12	Monthly Tax Return for Wagers	Payment due on an IRS notice	07307
926	926	12	Return by a U.S. Transferor of Property to a Foreign Corporation	Payment due on an IRS notice	09267
940	940	12	Employer's Annual Federal Unemployment (FUTA) Tax Return	**Federal Tax Deposit** A deficiency assessed by IRS	**09405** 09404
941	941	03, 06, 09, 12	Employer's Quarterly Federal Tax Return	**Federal Tax Deposit** Payment due on an IRS notice A deficiency assessed by IRS Subcategory breakdown for 941: Social Security = "1" Medicare = "2" Withheld = "3"	**94105** 94107 94104
943	943	12	Employer's Annual Federal Tax Return for Agricultural Employees	**Federal Tax Deposit** Payment due on an IRS notice A deficiency assessed by IRS	**09435** 09437 09434
944	944	12	Employer's Annual Federal Tax Return	**Federal Tax Deposit** Payment due on an IRS notice Subcategory breakdown for 944: Social Security = "1" Medicare = "2" Withheld = "3"	**94405** 94407
945	945	12	Annual Return of Withheld Federal Income Tax	**Federal Tax Deposit** Payment due on an IRS notice	**09455** 09457
990	990	01–12‡	Return of Organization Exempt from Income Tax	Payment due on an IRS notice	09907
990-BL	99025	01–12‡	Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons	Payment due on an IRS notice	99017
990-C	9902	01–12‡	U.S. Income Tax Return for Cooperative Associations	**Estimated Payment** Payment due on an IRS notice Payment due on an extension	**99026** 99027 99022
990-PF	99073	01–12‡	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation	**Estimated Payment** Payment due on an IRS notice	**99036** 99037
990-T	9908	01–12‡	Exempt Organization Business Income Tax Return and proxy tax under section 6033(e)	**Estimated Payment** Payment due on an IRS notice Payment due on an extension Partner Payment for BBA Modification Prepayment on BBA AAR/Exam Push Out	**99046** 99047 99042 9904W 9904Z
1041	1041	01–12‡	U.S. Income Tax Return for Estates and Trusts	Payment due on an IRS notice **Estimated payment** Payment due on an extension BBA AAR Push Out Partner Payment for BBA Modification BBA Exam Push Out Prepayment on BBA AAR/Exam Push Out	10417 **10416** 10412 1041R 1041W 1041Y 1041Z

IRS TAX FORM NUMBERS & CODES—BUSINESS (continued)

IRS Tax Form Number	Phone Payment EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
1041-A	10412	01–12	U.S. Information Return Trust Accumulation of Charitable Amounts	Payment due onan IRSnotice	14117
1042	1042	12	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	**Federal Tax Deposit** Payment due onan IRSnotice Payment due on an extension	10425 10427 10422
1065	1065	01–12‡	U.S. Return of Partnership Income	Payment due on an IRS notice Payment due on an extension Estimated Payment BBA AAR Imputed Underpayment BBA AAR Push Out BBA Exam Imputed Underpayment Advance BBA Exam Imputed Underpayment Partner Payment for BBA Modification BBA Exam Push Out	10657 10652 10656 1065Q 1065R 1065T 1065U 1065W 1065Y
1066	1066	01–12	U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Payment due on an IRS notice Payment due on an extension	10667 10662
1120	1120	01–12‡	U.S. Corporation Income Tax Return	**Estimated payment** Payment due on an IRS notice Payment due on an extension Amended return (1120X) BBA AAR Push Out Partner Payment for BBA Modification BBA Exam Push Out Prepayment on BBA AAR/Exam Push Out	**11206** 11209 11202 11200 1120R 1120W 1120Y 1120Z
1120-IC-DISC	112034	01–12‡	Interest Charge Domestic International Sales Corporation Return	Payment due on an IRS notice	11217
2290	2290	01–12	Heavy Highway Vehicle Use Tax Return	Payment due on an IRS notice	22907
2438	2438	12	Undistributed Capital Gains Tax Return	Payment due on an IRS notice	24387
3520	3520	12	Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts	Payment due on an IRS notice	35207
4720	4720	01–12	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code	Payment due on an IRS notice	47207
5227	5227	01–12‡	Split-Interest Trust Information Return	Payment due on an IRS notice	52277
5329	5329	01–12	Additional Taxes on Qualified Plans (including IRAs) and Other Tax Favored Accounts	Payment due on an IRS notice	53297
6069	6069	12	Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust-Section 4953 & Computation-Section 192 Deduction	Payment due on an IRS notice	60697
8038	8038	01–12	Information Return for Tax Exempt Private Activity Bond-Issues	Payment due onan IRSnotice	80387
8288	8288	01–12	U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Estate Property Interests	Payment due onan IRSnotice	82887
8404	8404	01–12	Interest Charge on DISC-Related Deferred Tax Liability	Payment due onan IRSnotice	84047
8612	8612	01–12	Return of Excise Tax on UndistributedIncome of Real Estate Investment Trusts	Payment due onan IRSnotice Payment due on an extension	86127 86122
8613	8613	01–12	Return of Excise Tax on UndistributedIncome of Regulated Investment Company	Payment due onan IRSnotice Payment due on an extension	86137 86132
8697	8697	01–12	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts	Payment due onan IRSnotice	86977
8725	8725	01–12	Excise Tax on Greenmail	Payment due onan IRSnotice Payment due on an extension	87257 87252

IRS TAX FORM NUMBERS & CODES—BUSINESS (continued)

IRS Tax Form Number	Phone Payment EFTPS Form No.	Valid Tax Period Ending Dates	Tax Description	Payment Due Information	**Financial Institution Tax Form Code No.
8752	8752	12	Required Payment or Refund Under Section 7519	Payment due on an IRS notice	87527
8804	8804	01–12	Annual Return for Partnership Withholding Tax (Section 1446)	Payment due on an IRS notice Payment due on an extension	88047 88042
8805	8805	01–12	Foreign Partners Information Statement of Section 1446 Withholding Tax	Payment due on an IRS notice	88047
8813	8813	01–12	Partnership Withholding Tax Payment Voucher (Section 1446)	Payment due on an IRS notice	88407
8831	8831	01–12	Excise Taxes on Excess Inclusions of REMIC Residual Interests	Payment due on an IRS notice	86127
8876	8876	01–12	Excise Tax on Structured Settlement Factoring Transactions	Payment due on an IRS notice An estimated payment Payment due on an extension	88767 88766 88762
8963	8963	09	Insurance Provider Fee	Payment due on an IRS notice	89637
CT-1	281	12	Employer's Annual Railroad Retirement Tax Return	**Federal Tax Deposit** Payment due on an IRS notice Subcategory breakdown for CT-1: Tier 1 (FICA) = "1" Tier 2 (Industry) = "2"	**10005** 10007

The first four positions of the FITax Code (asshownabove) aretheactualform you are filing in most cases. Example: If you wishto designateyour paymentfor a Form 941 penalty, you would place 94109 in the addenda field TXPO2. If you are paying an amount due on an IRS notice that includes penalty or interest, it is not necessary to split the payment. Usetax type 94107 to pay the entire amount of a Form 941 notice.

**Those taxtypecodesending in "7" include Installment Agreementpayments.

‡Thetaxperiodmonthmustmatchthecompany's fiscalyearfortheseforms.

BBA – Bipartisan Budget Act of 2015

AAR – Administrative Adjustment Request

IRS TAX FORM NUMBERS & CODES—BUSINESSES(continued)

IRS Tax Form Number	Phone Payment EFTPS Form No.	Valid Tax Period Ending Dates	**Financial Institution Tax Form Code No.	Tax Description
7004				**Application to File Automatic Extension of Time to File**
For Form 706-GS(D)	706473	12	70622	Generation-Skipping Transfer Tax Return for Distribution
For Form 706-GS(T)	706478	12	70632	Generation-Skipping Transfer Tax Return for Termination
For Form 990-C	9902	01–12	99022	U.S. Income Tax Return for Cooperative Associations
For Form 1041	1041	01–12‡	10412	U.S. Income Tax for Estates & Trust
For Form 1042	1042	12	10422	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
For Form 1065	1065	01–12‡	10652	U.S. Return of Partnership Income
For Form 1066	1066	01–12	10662	U.S. Real Estate Mortgage Investment Conduct (REMIC) Income Tax Return
For Form 1120 (all)	1120	01–12‡	11202	U.S. Corporation Income Tax Return
For Form 3520-A	3520	12	35202	Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts
For Form 8612	8612	01–12	86122	Return of Excise Tax on Undistributed Income of Real Estate Investment Trusts
For Form 8613	8613	01–12	86132	Return of Excise Tax on Undistributed Income of Regulated Investment Company
For Form 8725	8725	00	87252	Excise Tax on Greenmail
For Form 8804	8804	01–12	88042	Annual Return for Partnership Withholding Tax (Section 1446)
For Form 8831	8831	01–12	88312	Excise Taxes on Excess Inclusions of REMIC Residual Interest
For Form 8876	8876	01–12	88762	Excise Taxes on Structured Settlement Factoring Transactions
8868	8868			**Application for Extensions of Time to File an Exempt Organization Return**
For Form 990	990	01–12‡	09907	Return of Organization Exempt Income Tax
For Form 990-BL	99025	01–12‡	99017	Information & Initial Excise Tax Return for Black Lung Benefit Trust &Certain Related Persons
For Form 990-PF	99073	01–12‡	99037	Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
For Form 990-T	9908	01–12‡	99047	Exempt Organization Business Income Tax Return and proxy tax under section 6033(e)
For Form 1041-A	10412	01–12	14117	U.S. Information Return Trust Accumulation of Charitable Amounts
For Form 4720	4720	01–12	47207	Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code
For Form 5227	5227	01–12	52277	Split-Interest Trust Information Return
For Form 6069	6069	12	60697	Return of Excise Tax on Excess Contribution to Black Lung Benefit Trust Section 4953 & Computation-Section 192 Deduction

IRS TAX FORM NUMBERS & CODES—BUSINESSES(continued)

941 EMPLOYER'S QUARTERLY FEDERAL TAX AND 944 EMPLOYER'S ANNUAL EMPLOYMENT TAX SUBCATEGORIES

1–Social Security Amount
2–Medicare Amount
3–Withholding Amount

Remember: The total of these breakout amounts must balance to the 941 and/or the 944 tax payments. Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

CT-1 RAILROAD RETIREMENT TAX AND UNEMPLOYMENT SUBCATEGORIES

1–FICA Amount
2–Industry Amount

Remember: The total of these breakout amounts must balance to the CT-1 tax payment.

The following chart is a reference list of various IRS Excise Tax Numbers.

Excise IRS Tax Number	Description
14	Aviation, gasoline
18	Domestic petroleum oil spill tax (expired as of December 31, 2025)
19	ODC tax on imported products
20	Ozone-depleting chemicals (floor stock)
21	Imported petroleum products oil spill tax (expired as of December 31, 2025)
22	Local telephone service & teletype/writer exchange service
26	Transportation of person by air
27	Use of international air travel facilities
28	Transportation of property by air
29	Transportation by water
30	Foreign Insurance Taxes, Life Insurance, sickness and accident policies, and annuity contracts
31	Obligations not Registered Form
33	Truck, trailer, and semitrailer chassis and bodies, and tractors
35	Kerosene: Tax on removal at terminal rack. Tax on taxable events other than removal at terminal rack.
36	Coal-Underground mined-$ per ton
37	Coal-Underground mined-% of sales price
38	Coal-Surface mined-$ per ton
39	Coal-Surface mined-% of sales price
40	Gas guzzler tax
41	Sport fishing equipment (other than fishing rods and fishing poles
42	Electric outboard motors
44	Bows, quivers, broadheads, and points
51	Alcohol and cellulosic biofuel sold but not used as fuel
60	Diesel Fuel: Tax on removal at terminal rack. Tax on taxable events other than removal at terminal rack. Tax on sale or removal of biodiesel mixture other than removal at terminal rack

Excise IRS Tax Number – cont'd	Description
62	Gasoline: Tax on removal at terminal rack
	Tax on taxable events other than removal at terminal rack
	Tax on sale or removal of alcohol fuel mixture other than removal at terminal rack
64	Inland Waterways Fuel Use Tax
69	Kerosene for use in aviation
77	Keroseneforuse in commercialaviation(otherthanforeigntrade)
79	Other fuels
97	Vaccines
98	Ozone-Deplete chemicals (ODCs)
104	Diesel-water fuel emulsion
105	Dyed diesel fuel, LUST tax
106	Arrow shafts
107	Dyed kerosene, LUST tax
108	Taxable tires other than biasply or super single tires
109	Taxable biasply or supersingle tires (other than supersingle tires designed for steering)
110	Fishing rods and fishing poles
111	Kerosene for use in aviation, LUST tax on nontaxable uses, including foreign trade
112	Liquefied Petroleum Gas (LPG)
113	Taxable tires, super single tires designed for steering
114	Fishing tackle boxes
117	Biodiesel sold as but not used as fuel
118	P series fuels
119	LUST tax, other exempt removal
120	Compressed natural gas (CNG) (CGE = 126.67 cu. Ft.)
121	Liquefied hydrogen
122	Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process
123	Liquid fuel derived from biomass
124	Liquefied natural gas (LNG)
125	LUST tax on inland waterways fuel use
133	Patient-Centered Outcomes Research Fee
140	Indoor Tanning
142	Sale of designated drugs during non-compliance period
150	Repurchase of corporate stock
155	Remittance transfers

NOTE

If a particular number is not listed, please refer to your IRS excise tax form instructions or **www.irs.gov.**

IRS TAX FORM NUMBERS—INDIVIDUALS

If you have questions about tax forms, please contact the IRS at **1.800.829.1040.**

IRS Tax Form Number	Form Name
1040*	U.S. Individual Income Tax Return
1040-A*	U.S. Individual Income Tax Return
1040-C	U.S. Departing Alien Income Tax Return
1040-ES	U.S. Declaration of Estimated Income Tax for Individuals
1040-EZ*	U.S. Income Tax Return for Single and Joint Filers With No Dependents
1040-NR	U.S. Non-Resident Alien Income Tax Return
1040-PR	U.S. Self-Employment Tax Return—Puerto Rico
1040-SS	U.S. Self-Employment Tax Return—Virgin Islands, Guam, American Samoa, and Northern Mariana Islands
1040-X	Amended U.S. Individual Income Tax Return

* Includes Installment Agreement payments.

These tax forms can also be paid via EFTPS. Please note: CT-2 cannot be paid via EFTPS's phone channel.

CT-2	Employee Representative's Quarterly Railroad Tax Return
706	United States Estate (and Generation-Skipping Transfer) Tax Return
706-A	United States Additional Estate Tax Return
706-GS(D)	Generation-Skipping Transferor Tax Return for Distributions
709	United States Gift (and Generation-Skipping Transfer) Tax Return
926	Return by a U.S. Transferor of Property to a Foreign Corporation
990-BL	Information and Initial Excise Tax Returnfor Black Lung Trusts and Certain Related Persons
5329	Additional Taxes on Qualified Plans (including IRAs) and Other Tax Favored Accounts
8288	U.S. Withholding Tax Returnfor Depositions by Foreign Persons of U.S. Real Property Interests
8404	Interest Charge on DISC-Related Deferred Tax Liability
8697	Interest Computation Under the Look-Back Method for Completed Long-Term Contracts
8725	Excise Tax of Greenmail
8876	Excise Tax on Structured Settlement Factoring Transactions

SAME-DAY WIRE TAXPAYER WORKSHEET

To arrange an electronic same-day federal tax payment, complete this form and present it at your financial institution.
Please type or print clearly.

1 Total tax payment: (Include interest and penalty if applicable) $ _____

2 Taxpayer identification number: (9 digits only, no spaces or dashes) _____

3 Taxpayer name: _____

Business taxes: Full business name
Individual taxes: Format should contain taxpayer last name, first name

4 Tax type: (5 characters) see Common IRS Tax Type table below* _____

5 Tax year: (YYYY-12-31) _____

6 Tax month/quarter: (2 digits with leading MM, ex MM04) _____
see Common IRS Tax Type table below

OPTIONAL INFORMATION:

If the payment includes tax, interest, and penalty:

NOTE: The sum of lines 7–9 must equal the amount in line 1

7 Tax amount $ _____

8 Interest amount $ _____

9 Penalty amount $ _____

*A comprehensive Tax Type list is available online at **www.irs.gov (Publication 4990).** Personal assistance is available by calling **1.800.829.4933 (Business Taxpayers)** or **1.800.829.1040 (Individual Taxpayers)**.

COMMON IRS TAX TYPES AND SUBTYPES

Form Number	Form Name	Tax Type Prefix (First 4 Digits)	Valid Suffixes (Last Digit—see Legend below)	Valid Months
720	Quarterly Excise Tax	7200	3, 4, 5, 7, 8, 9, B	03, 06, 09, 12
7200D*	Branded Prescription Drug Fee	7200	D	08
940	Employer's Annual Unemployment Tax	0940	3, 4, 5, 7, 8, 9, B	12
941	Employer's Quarterly Tax	9410	0, 3, 4, 5, 7, 8, 9, B	03, 06, 09, 12
944	Employer's Annual Federal Tax	9440	0, 1, 3, 4, 5, 7, 8, 9, B	12
945	Withheld Federal Income Tax	0945	0, 3, 4, 5, 7, 8, 9, B	12
990T	Exempt Organization Business Income Tax	9904	2, 3, 4, 6, 7, 8, 9, B	Fiscal Year Month (01–12)
1040	Individual Tax	1040	2, 4, 6, 7	Fiscal Year Month (01–12)
1042	Annual Withholding Tax for U.S. Source Income of Foreign Persons	1042	2, 3, 4, 5, 7, 8, 9, B	12
1120	Corporation Income Tax Federal	1120	0, 2, 3, 4, 6, 7, 8, 9, B	Fiscal Year Month (01–12)
2290	Heavy Vehicle Use Tax	2290	3, 4, 7, 8, 9, B	01–12
8804	Annual Return of Partnership Withholding Tax (Section 1446)	8804	3, 4, 7, 8, 9, B	01–12
8963	Health Insurance Providers Fee	8963	7	09

Legend for Tax Type Suffixes (the one character suffix follows the 4-digit form number for the tax type):

Suffix	Type	Suffix	Type
0	Amended	7	Balance Due or Subsequent Payment
2	Extension	8	Designated Payment of Interest
3	Designated Payment of Fees or Collection Costs	9	Designated Payment of Penalty
4	Advance Payment of Determined Deficiency	B	IRS 6603 Deposits (cash bond)
5	Federal Tax Deposit	D	Branded Prescription Drug Fee (only)
6	Estimated		

*7200D does not have a paper form associated with it. It is the only tax type used for the Branded Prescription Drug Fee.

WIRE INSTRUCTIONS

Mandatory fields below are BOLD.

ISO Field	Information	FAIM Field	Value
Instructed Agent	**Member ID**	Receiving ABA/Routing Number	091036164
Creditor	**Name**	Beneficiary Name	Taxpayer Name
Creditor Postal Address	**Address**	Beneficiary Address	Taxpayer Address
Creditor Agent	**Name**	Receiving Financial Institution Name	IRS SINGLE PAYOR TAX WIRES
Creditor Agent Address	**Address**	Receiving Financial Institution Address	333 West Pershing Road Kansas City, MO 64108
Remittance Information / Structured / Tax Remittance This information is obtained from the worksheet lines 2-9 on page 31	**Creditor/Tax Identification**	Beneficiary	123456789
	Record/Type	Beneficiary	94105
	Record/Period/Year	Beneficiary	2025-12-31
	Record/Period/Type	Beneficiary	MM08
	Record/Additional Information	Beneficiary	T$10000.00I$1000.00P$500.00

Wires received after 5 p.m. ET will be rejected and returned to the financial institution. Federal Tax Collection Service (FTCS) does not warehouse payments for the next business day.

Errors in the information listed above or wires sent in an incorrect format may result in the wire being rejected and returned, potentially causing a late payment and penalties.

TRANSACTION CONFIRMATION

You may call FTCS at **1.800.382.0045** and follow the automated prompts to receive the 15-digit Electronic Funds Transfer (EFT) number for your transaction once wire has been received.

If the customer is enrolled in EFTPS, he or she may check **EFTPS.gov** or call **1.800.605.9876** the business day after the transaction was completed to obtain the EFT acknowledgment number.

15-digit EFT number .....

NOTE

If using FedLine® Advantage to make same-day federal tax payments (wires), financial institutions should use the Federal Tax Payment Form.

This document provides only guidelines and assistance with the data to be used. It is not intended to provide assistance with the banking interface being used to submit the payment or payment request. Respective banks should be able to provide support for the Wire payment originating interface.

IMPORTANT
TELEPHONE NUMBERS AND WEB SITES

ALL NUMBERS ARE TOLL FREE AND AVAILABLE 24/7 (UNLESS OTHERWISE NOTED)

EFTPS HELPLINE FOR FINANCIAL INSTITUTION EMPLOYEES
1.800.605.9876

FEDERAL TAX COLLECTION SERVICE (SAME-DAY WIRE) CUSTOMER SERVICE
1.800.382.0045 or 1.314.425.1810 (both numbers available 8:30 a.m.–7 p.m. ET M–F)
https://www.fiscal.treasury.gov/federal-tax-collection/

IRS BUSINESS & SPECIALTY INFORMATION
1.800.829.4933 (7 a.m.–10 p.m. local time in the continental U.S.; Alaska and Hawaii follow Pacific Time)

EFTPS CUSTOMER SERVICE
1.800.555.4477 (English)
1.800.244.4829 (Spanish-speaking)
1.303.967.5916 (Toll Call)

EFTPS® Electronic Federal Tax Payment System

October 2025