

STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
ACH CREDIT PAYMENT INSTRUCTIONS

These instructions are for taxpayers that elect to make their Arkansas tax payments by ACH credit. Transmissions must be originated in the standard CCD+TXP format. Contact your financial institution or software provider to determine what information they require to format and submit payments. Carefully review the example of the ACH credit addenda record format required by the State and the information needed to create the ACH credit detail record in the CCD+TXP format. Refer to the EFT Tax Type Code List on page 3 for a complete list of Arkansas tax types that support this payment method and their corresponding tax type codes.

A test transaction or pre-note of \$0.01 is advised to verify that the receiving account information and format are correct. Contact the EFT Unit with the transaction date and tax type code to inquire if the pre-note was successful.

An EFT authorization form is no longer required when transmitting an Arkansas tax payment using the ACH credit payment method. Ark. Code Ann. § 26-19-101 et seq. requires that a valid ACH credit payment meet the following conditions:

- Taxpayer is registered with the State for the type of tax that is being transmitted and has been issued an Arkansas account ID.
- Tax payment is transmitted in the format required by Arkansas.
- Tax payment is transmitted with the correct tax type code for the specific type of tax being paid.

Payments received with an incorrect or incomplete addenda record format may be subject to penalties. Transmissions must be originated within a time frame to ensure your payment is received on or before the due date. Payments received with any of the following conditions: Invalid Arkansas Tax ID Number, Invalid Federal ID Number, non-registered or applied for accounts, closed accounts, or other conditions may result in those payments being returned to the sending entity.

A Power of Attorney must be provided to the Arkansas Department of Finance and Administration for each taxpayer represented by an accounting firm, payroll service provider, CPA or any third party acting on behalf of the taxpayer other than the owner, partner, member, corporation officer or trustee registered with the State. www.dfa.arkansas.gov/offices/legalCounsel/Documents/dfa_poa.pdf

Contact the Electronic Funds Transfer (EFT) Unit if you have questions regarding the information provided or the EFT program in general. Contact the individual tax units for information regarding filing requirements, due dates, and tax procedures or visit the Department of Finance and Administration's web site at www.dfa.arkansas.gov

Contacts

EFT Contacts
Phone: (501) 682-7105
Fax: (501) 682-7904
Email: EFTUnit@dfa.arkansas.gov

Mailing Address:
EFT UNIT
P.O. Box 3566
Little Rock, AR 72203-3566

**STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
ACH CREDIT PAYMENT INSTRUCTIONS**

Bank Account Information

Bank of America
200 West Capitol Ave
Little Rock, AR 72201
UPIC Routing Number: 021052053 (Fields 4-12)
UPIC Account Number: 34826715 (Fields 13-29)

Sample Addenda Record Format

You may refer to the EFT Tax Type Code List on page 3 to determine the 5 digit tax type codes assigned to your specific payment type. The Tax Period Ending Date for a payment is indicated by the last day of the month for the filing period. The Taxpayer ID (Account ID issued by the State of Arkansas) is an EIGHT DIGIT NUMERICAL field.

Segment Identifier	Taxpayer ID Separator (8 digits)	Tax Type Code Separator (5 digits)	Tax Period Ending Date Separator (6 Digits)	Amount Type Separator (constant)	Tax Amount Terminator (up to 10 Digits)
TXP*	99999999*	xxxxx*	YYMMDD*	T*	999999999\

Example Record:

Segment Identifier	Taxpayer ID Separator (8 digits)	Tax Type Code Separator (5 digits)	Tax Period Ending Date Separator (6 Digits)	Amount Type Separator (constant)	Tax Amount Terminator (up to 10 Digits)
TXP*	12346578*	04020*	110816*	T*	250000\

**STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
EFT TAX TYPE CODE LIST**

To ensure your EFT (Electronic Funds Transfer) payments are processed correctly, you must identify the payment with the correct tax type code. Please refer to the list below to determine the 5 digit code assigned to your specific payment type.

Corporate Income Tax

Corporate Estimated Tax Payments
for 1st, 2nd, 3rd, 4th quarter: 02101;02102;02103;02104
Corporate Estimate Extension: 02105

Miscellaneous Taxes

Alcoholic Beverage Taxes: 06000
Bingo Faces: 14102
Cigarette Stamps: 07200
Electronic Games of Skill - Southland: 14100
Electronic Games of Skill - Oaklawn: 14101
Natural Gas Severance Tax: 08200
Oil Severance Taxes (also sand &
gravel, other NOC): 08400
Soft Drink: 07600
Timber Severance: 08600
Tobacco Products: 07300

Motor Fuel Taxes

Diesel First Receiver: 05201
Diesel Importer: 05200
Dyed Diesel: 05202
Gasoline First Receiver: 05101
Gasoline Importer: 05100
IFTA - State: 05800
IFTA - Taxpayer: 05900
LPG Supplier: 05500
Motor Fuel Tax (combined gas,
diesel, LPG supplier, & PEF): 05100
Natural Gas Fuel: 05102
Petroleum Environmental: 05001

Sales and Use Tax

Prepayments due 12th and 24th: 04201 & 04202
Sales and Use Tax return payment: 04020

Withholding Wage Tax

Withholding Tax - Pass Through: 01170
Withholding Tax - Pension: 01150
Withholding Wage Tax: 01100