

The seal of the Missouri Department of Revenue is a circular emblem. It features a central shield with a sunburst, a crescent moon, and a plow. The shield is surrounded by a wreath of olive and oak branches. The words "DEPARTMENT OF REVENUE" are written in a circular path around the shield, and "STATE OF MISSOURI" is written at the bottom. The entire seal is surrounded by a decorative border of stars.

**Missouri Department of Revenue
Electronic File Specifications and
Record Layouts**

**For EFT of Business Tax Returns
and Payments using ACH Credit
with TXP Addendum**

Revised March 2016

INFORMATION FOR SOFTWARE DEVELOPERS/FINANCIAL INSTITUTIONS

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SECTION 1: INTRODUCTION

The Missouri Department of Revenue (department) supports submission of tax payments and in some instances return filing information via Electronic Funds Transfer (EFT) and Automated Clearing House (ACH) Credit using the CCD+ transaction with TXP Addendum Convention. The TXP Addendum is a national standard used by participating taxing agencies to provide tax information in defined fields to be transmitted along with the ACH payment transaction. A complete explanation of what this method may be used for is provided in this publication. Follow the instructions and record layouts carefully to ensure proper accounting and posting of payments and/or returns. A participating customer or taxpayer must confirm that the financial institution supports origination of transactions using ACH Credit only in the CCD+ transaction using TXP Addendum.

Participating customers and financial institutions must work together to ensure that accurate data is transmitted in a timely fashion. A full understanding of proper procedures to report and remit tax payments is required for all participants. Using the TXP Addendum Convention emulates return/coupon filing in many instances. Failure to properly format the required information could result in delays in processing and possible interest and/or penalty charges. Some financial institutions may charge a fee for this service.

Financial institutions will provide the customer or taxpayer with instructions on originating payments to the department. The department will report, to the appropriate contact, errors or changes needed for transactions received.

SECTION 2: SUMMARY OF CHANGES

All references to Missouri Quarter-Monthly Form MO-941P and Form 2414 have been removed. These forms are no longer accepted due to the requirement to submit all quarter-monthly payments electronically.

Section 2 – This section has been changed to reflect the summary of changes. Sections 3 and 4 have been renumbered.

Section 5 – Trading Partner Agreement Form 4572 instructions have been removed. The Department no longer requires that a TPA be submitted. However, Pre-note testing should still occur prior to submitting the first production payment.

Section 6 – Correction made to website address.

Section 8 - Type 6 record, the value of Individual Name field description has been changed to “The first 22 characters of the taxpayer’s name.” If the transaction is being initiated by a 3rd party payroll agency or tax preparer, the client’s name should be used here.

TXP Addenda Record Layout –

Field TXP01, Taxpayer ID, description changed to indicate left justification on field value.

Field TXP02, Tax Type Code information regarding the different types of use tax has been bolded for emphasis. When these items come in with the former use tax code of 04198, it delays processing.

Changes throughout the specification booklet are highlighted in yellow.

SECTION 3: LIST OF TAX FILING TYPES

1. Withholding Tax Returns and Payments Form MO-941 (Monthly, Quarterly, or Annual)
2. Quarter-Monthly (Weekly) Withholding Tax Payments. **Note: A Monthly Reconciliation of Quarter-Monthly payments must still be submitted.*
3. Corporate Estimated Tax Return and Payments Form 1120ES
4. Quarter-Monthly (Weekly) Sales Tax Payments
5. Sales Tax Return or Billing Payments (Quarter-Monthly Balance, Monthly, Quarterly, or Annual). **Note: This is for payment only, a paper or online Sales Tax return must still be filed.*
6. Vendor's Use Tax Return or Billing Payments (Monthly, Quarterly, or Annual). **Note: This is for payment only; a paper or online Vendor's Use Tax return must still be filed.*
7. Consumer's Use Tax Return or Billing Payments (Monthly, Quarterly, or Annual). **Note: This is for payment only; a paper or online Consumer's Use Tax return must still be filed.*
8. Corporate Tax Payments of a Balance Due on Form MO-1120. **Note: This is for payment only, a paper or electronic return MO-1120 must still be filed.*

SECTION 4: CONTACT PERSONNEL

Production questions or information
Electronic Services (573) 751-8150
Email: ElecFile@dor.mo.gov

State E-File Coordinator
Katy Werdehausen (573) 522-4300
Email: Katy.Werdehausen@dor.mo.gov

SECTION 5: ACH RECORDS and PRE-NOTIFICATION TESTING

This publication lists all the records and necessary information to submit an ACH transaction through a financial institution or software package. In many cases these entities have already formatted these records and require only minimal input from the customer, such as bank account number, routing number, tax information, etc. A table of banking and tax information is included in this document as a reference. Contact your financial institution or software provider to determine what information is required to format and submit payments.

It is standard business practice for originators to submit a pre-notification test (Pre-Note) to the receiving entity. The Pre-Note is a zero dollar transaction, which tests to ensure that the originator is transmitting to the proper bank account and routing number. **Please allow 3 days after submission of your pre-note for processing, then contact Electronic Services (See Section 4 for contact information) to ensure your pre-note was accepted.**

Some entities submit tests by sending either one cent or one dollar. These are considered live production payments by the department, **it is highly recommended that a zero transaction be used instead of a money transaction.**

Upon successful Pre-Note testing, entities may begin submitting payments. Entities having an established history of successful payments do not need to submit Pre-Notes for new clients.

SECTION 6: PAYMENT SUBMISSION AND TIMELY FILING

Payments submitted electronically must be received by the department on or before established due dates. Due dates vary depending on the filing frequency of the customer or taxpayer. As a general rule, payments should have an effective date of two (2) banking days prior to the due date of the payment. ACH Credit payments can be rejected by the receiving entity if the format is incorrect. Rejected submissions must be re-submitted on or before the due date. For a Tax Calendar and payment filing due dates please refer to the department's web site at <http://dor.mo.gov/taxcalendar/>. Payments received after the due date may be subject to penalty and/or interest as prescribed in Section 144.081 of the Revised Missouri Statutes. Customers and taxpayers submitting payments must work together with the appropriate financial institution to ensure payments are submitted on or before the scheduled due date.

If a TXP Addendum is incorrect, but the submission is received on or before the due date, the submission is considered timely, but the posting and credit to the customer or taxpayer's account could be delayed.

NOTE:

- Do not submit debit transactions as payments. A debit transaction may be permissible if a duplicate credit transaction is accidentally submitted. A debit transaction sent to retrieve or reverse a credit transaction must be the exact

amount as the credit being retrieved or reversed. Do not send a debit transaction to retrieve or reverse a partial amount. ***Please contact Electronic Services (See Page 4) before submitting any debit transactions.***

- Do not send Fedwire payments. A Fedwire payment is an ACH transaction that does not contain TXP Addendum information. Any Fedwire payments received by the department must be processed manually, creating a higher risk of being misapplied or deposited to an incorrect bank account. ***If an emergency situation arises please contact Electronic Services (See Page 4) for filing alternatives.***
- Quarter-Monthly filers of Withholding payments must still submit a Monthly Reconciliation of payments to complete a filing period. Current methods include filing the Monthly Reconciliation online through the [Missouri Withholding Tax MO-941 Online Reporting System](#) or submitting a paper filing of form MO-941.
- Quarter-Monthly filers of Sales pre-payments must still submit a Monthly Sales tax return. This can be filed online through the [Missouri Sales/use Tax Electronic Filing System](#) or submitting a paper filing of Form 53-1 or appropriate voucher.
- **Payments received with any of the following conditions: Invalid Missouri 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 via ACH transfer. Unresolved payments which have aged more than 30 days will be returned to the sending entity.**

SECTION 7: BANKING AND TAX TYPE CODE REFERENCE CHART

This chart is provided for financial institutions or software providers who have software formatted with all necessary ACH records, and need only input for department bank account and tax information. A complete list of all ACH records is provided in this publication.

*** Electronic submission of payment is mandatory.**

Tax Type	Form Description	Filing Frequency	Tax Type Code	Bank Account Number	Routing/Transit Number	Bank Name
Withholding	MO-941 Employer's Return of Income Taxes Withheld	Monthly, Quarterly or Annual	0115A	8600500	086507174	Treasurer, State of Missouri
Withholding	Employer's Quarter-Monthly Payment of Income Taxes Withheld	Quarter-Monthly (Weekly) *	0115P	8600500	086507174	Treasurer, State of Missouri
Corporate	MO-1120ES Estimated Tax Declaration for Corporations	Quarterly	0219C	8600505	086507174	Treasurer, State of Missouri
Corporate	MO-1120 Return Payment.	Annual	0229C	8600505	086507174	Treasurer, State of Missouri
Sales	Quarter-Monthly Sales Tax Payment	Quarter-Monthly (Weekly) *	042 + Week/Payment Number (Week 1 is 01, Week 2 is 02, etc). 01-07 is valid.	1015540	086500634	Central Bank
Sales	Payment for Sales Tax Return Balance Due or Billing	Quarter-Monthly (Weekly), Monthly, Quarterly, or Annual	04199	1015540	086500634	Central Bank
Consumer's Use	Payment for Consumer's Use Tax Return or Billing	Monthly, Quarterly, or Annual	04598	1015540	086500634	Central Bank
Vendor's Use	Payment for Vendor's Use Tax Return or Billing	Monthly, Quarterly, or Annual	04498	1015540	086500634	Central Bank

SECTION 8: ACH CREDIT CCD+ MAPPING PAYMENT RECORD

Note: Literal or constant fields are indicated with " in the value field.

Type '1' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Type	Length	Value
1	Record Type Code	M	Numeric	1	'1'
2	Priority Code	R	Numeric	2	'01'
3	Immediate Destination (State Bank Routing Number)	M	BNNNNNNNNN	10	Withholding & Corporate Value= '086507174' Sales Value= '086500634'
4	Immediate Origin (Originating Routing Number)	M	BNNNNNNNNN	10	Routing Number of Originating Bank
5	File Creation Date	M	YYMMDD	6	Processing Date
6	File Creation Time	M	HHMM	4	Processing Time
7	File ID Modifier	M	Alpha	1	'A'
8	Record Size	M	Numeric	3	'094'
9	Blocking Factor	M	Numeric	2	'10'
10	Format Code	M	Numeric	1	'1'
11	Immediate Destination Name	O	Alphanumeric	23	Withholding and Corporate Value = 'Treas State Of Missouri' Sales Value = 'Central Bank'
12	Immediate Origin Name	O	Alphanumeric	23	Name of Originating Bank
13	Reference Code	O	Alphanumeric	8	Spaces

End of Type '1' Record

Type '5' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Type	Length	Value
1	Record Type Code	M	Numeric	1	'5'
2	Service Class Code	M	Numeric	3	'220'
3	Company Name	M	Alphanumeric	16	Originating Company Name
4	Company Discretionary Data	O	Alphanumeric	20	'Sales', 'Withholding' or 'Corporate'
5	Company Identification	M	Alphanumeric	10	Company FEIN
6	Standard Entry Class	M	Alphanumeric	3	'CCD'
7	Company Entry Description	M	Alphanumeric	10	'MOTXP'
8	Company Description Date	O	YYMMDD	6	Filing Date
9	Effective Entry Date	R	YYMMDD	6	Effective Entry Date
10	Settlement Date (Julian)	O	DDD	3	Spaces (Reserved for Julian Date)
11	Originator Status Code	M	Alphanumeric	1	'1' = Business '2' = Government
12	Originator DFI Identification	M	Numeric	8	First 8 digits of Originating Bank Routing Number
13	Batch Number	M	Numeric	7	'0000001'

End of Type '5' Record.

Type '6' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Type	Length	Value
1	Record Type Code	M	Numeric	1	'6'
2	Transaction Code	M	Numeric	2	Credit payment = '22' Pre-Note = '23' Zero = '24' (Note: Code '24' is for Tax Type Code 0115A only. See page 7 or Page 12).
3	Receiving DGI Identifier	M	TTTTAAAA	8	Withholding and Corporate Value = '08650717' Sales Value = 08650063
4	Check Digit	M	Numeric	1	'4'
5	RDFI Account Number	R	Alphanumeric	17	Withholding Value = '8600500' Corporate Value = '8600505' Sales Value = '1015540'
6	Amount \$	M	N2	10	\$\$\$\$\$\$\$CC (Amount of Payment)
7	Individual ID Number	M	Alphanumeric	15	Withholding Value = '0115000' + Missouri Tax ID Number. Corporate Value = '0219000' + Missouri Tax ID Number. Sales Value = '0420000' + Missouri Tax ID Number.
8	Individual Name	M	Alphanumeric	22	First 22 Characters of Taxpayer's Name
9	Discretionary Data	O	Alphanumeric	2	Spaces
10	Addenda Record Indicator	M	Numeric	1	'1'
11	Trace Number	M	Numeric	15	First 8 digits of Originator Routing Number + 7 digit Trace Number.

End of Type '6' Record.

Type '7' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Type	Length	Value
1	Record Type Code	M	Numeric	1	'7'
2	Addenda Type Code	M	Numeric	2	'05'
3	Payment Related Info.	O	Alphanumeric	80	See Addenda Record Layout
4	Addenda Sequence Number	M	Numeric	4	'0001'
5	Entry Detail Sequence Number	M	Numeric	7	'0000001'

End of Type '7' Record.

TXP Addenda Record Layout

Insert in Field 3 of Type '7' Record on Page 11.

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Type	Length	Value
	Segment Identifier				'TXP'
	Separator				'**'
TXP01	Taxpayer ID	M	Numeric	8/15	Missouri Tax ID number 8 digits, left justified , back fill with spaces or truncate.
	Separator				'**'
TXP02	Tax Type Code	M	ID	5	Withholding MO-941 = '0115A' Withholding Quarterly-Monthly (Weekly) = '0115P' Corporate Estimated 1120ES = '0219C' Corporate MO-1120 Return payment = '0229C' Sales Tax Quarter-Monthly (Weekly) = '042' + The week of the month: 01, 02, 03, 04, 05). Payments 05 thru 07 are supplemental payments. Sales Tax Payments = '04199' Consumer's Use Tax Payments = '04598' Vendor's Use = '04498' (Note: See examples on Page 14)
	Separator				'**'
TXP03	Tax Period End Date	M	DT	6	YYMMDD (Note: Year and Month in this field must match the filing period for tax type).
	Separator				'**'
TXP04	Amount Type	M	ID	1	'T'
	Separator				'**'
TXP05	Amount	M	N2	1/10	\$\$\$\$\$\$cc (Note: If submitting a MO-941 (0115A) value = Withholding This Period from Line 1 of MO-941, else value = Payment Amount.
	Separator				'**'
TXP06	Amount Type	O	ID	1	'T'
	Separator				'**'
TXP07	Amount	O	N2	1/10	\$\$\$\$\$\$cc (Note: If submitting a MO-941 (0115A) value = Compensation Deduction from Line 2 of MO-941 else value = blank.
	Terminator				'\'

End of Addenda Record.

TXP Addenda Record Examples

Example 1:

Withholding MO-941 Monthly, Quarterly or Annual return and payment for Missouri tax ID of 12345678, file period of January 2013, with Compensation Deduction and ACH payment amount of \$98.00.

TXP*12345678*0115A*130131*T*10000*T*200

Example 2:

Quarter-Monthly (Weekly) payment for Missouri tax ID of 12345678, file period of January 2013, ACH payment amount of \$12,500.00.

TXP*12345678*0115P*130131*T*1250000*T

Example 3:

Corporate Estimated 1120ES return and payment for Missouri tax ID of 12345678, file period of March 2013, ACH payment amount of \$20,000.00.

TXP*12345678*0219C*130331*T*2000000*T

Example 4:

Corporate payment of MO-1120 for Missouri tax ID of 12345678, file period of year 2012, ACH payment amount of \$100,000.00.

TXP*12345678*0229C*121231*T*10000000*T

Example 5:

Sales Tax Quarter-Monthly (Weekly) payment for Missouri tax ID of 12345678, period of Week 1 of January 2013, ACH payment amount of \$15,000.00.

TXP*12345678*04201*130131*T*1500000*T

Example 6:

Same filer as above for Week 2 for January 2013.

TXP*12345678*04202*130131*T*1500000*T

Example 7:

Sales Tax Monthly, Quarterly, or Annual payment for Missouri tax ID of 12345678, period of January 2013, ACH payment amount of \$523.78.

TXP*12345678*04199*130131*T*52378*T

Example 8:

Consumer's Use Tax Monthly, Quarterly, or Annual payment for Missouri Tax ID of 12345678, period of March 2013, ACH payment amount of \$116.99.

TXP*12345678*04598*130331*T*11699*T

Example 9:

Vendor's Use Tax Monthly, Quarterly, or Annual payment for Missouri Tax ID of 12345678, period of March 2013, ACH payment amount of \$85.97.

TXP*12345678*04498*130331*T*8597*T

Type '8' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Type	Length	Value
1	Record Type Code	M	Numeric	1	'8'
2	Service Class Code	M	Numeric	3	'220'
3	Entry/Addenda Count	M	Numeric	6	'000001'
4	Entry Hash	M	Numeric	10	Total of RDFI Values
5	Total Debit Entry \$ Amount	M	N2	12	\$\$\$\$\$\$\$\$\$CC (Total Debits)
6	Total Credit Entry \$ Amount	M	N2	12	\$\$\$\$\$\$\$\$\$CC (Total Credits)
7	Company Identification	R	Alphanumeric	10	EIN of originator
8	Reserved	O	Alphanumeric	25	Spaces
9	Originator DFI Indent	M	TTTTAAAA	8	1 st 8 digits of Originating Bank RTN
10	Batch Number	M	Numeric	7	'0000001'

End of Type '8' Record.

Type '9' Record

Field	Data Element Name	Field Req. M=Mandatory O= Optional R= Required	Type	Length	Value
1	Record Type Code	M	Numeric	1	'9'
2	Batch Count	M	Numeric	6	Number of Batches
3	Block Count	M	Numeric	6	Number of 10 Rec. Block
4	Entry/Addenda Count	M	Numeric	8	Total of 6 & 7 Recs.
5	Entry Hash Total	M	Numeric	10	Total of RDFIs
6	Total Debits Amount	M	N2	12	\$\$\$\$\$\$\$\$\$CC (Total Debits)
7	Total Credits Amount	M	N2	12	\$\$\$\$\$\$\$\$\$CC (Total Credits)
8	Reserved	O	Alphanumeric	39	Spaces

End of Type '9' Record.