# STATE OF NEVADA

# DEPARTMENT OF TAXATION

**MAIN OFFICE**
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## ACH CREDIT PAYMENT INFORMATION

**NOTE: THESE INSTRUCTIONS ARE ONLY FOR PAYMENT OF THESE TAX TYPES; CTE, CTL, CTS, LAF, LET, LIQ, LQL, LSS, OTE, OTP, SUT, SEC, TRL, AND USE (see chart below)**

ACH Credit payments to the Department of Taxation must use the ACH CCD+ TXP format, as shown on the Entry Detail Record and Addenda Record Formats following these instructions.

You are first required to perform a pre-notification test through your financial institution. The pre- notification will verify the accuracy and formatting of all required fields. Pre-notifications are "zero dollar" transactions that your financial institution will originate for you.

It is important to work closely with your financial institution to ensure that the required ACH CCD+ TXP information is transmitted with each tax payment and to verify their cut-off time to ensure payment by the tax due date. Failure to timely provide all the required information in the proper format may result in the improper and/or untimely application of your tax payment, which could then be subject to late payment penalty and interest assessments.

**Format for Entry Detail Record for ACH Credit Payment –** Each payment needs to include one entry detail record and one addenda record in the format shown below. A separate entry detail record and addenda record must be submitted for each tax type or tax period.

| POSITIONS | CONTENT | DESCRIPTION |
|---|---|---|
| | **CCD+ TXP ENTRY DETAIL RECORD FORMAT FOR NEVADA DEPARTMENT OF TAXATION ACH CREDITS** | |
| 01 | **6** | Record Type Code. Insert the number 6 |
| 02 - 03 | **##** | Transaction Type Code. '22' = checking account '32' = savings payment '23' = checking pre-notification '33' = savings pre-notification '24' = zero dollar checking payment '34' = zero dollar savings payment |
| 04 - 12 | **121000248** | Receiving Routing Number |
| 12 - 29 | **47760000000000001** | Receiving Account Number **(12 trailing zeros and a 1)** |
| 30 - 39 | **$$$$$$$$¢¢** | Amount. No decimal. **Insert leading zeros.** |
| 40 - 54 | **XXX############ or S########** | Account ID - 3 characters, 12 digits, 15 length **or** SST ID – S plus 8 digits plus one space **(space padded at the end if less than 15 characters)** |
| 55 - 57 | | Blank (3 spaces) |
| 58 - 76 | **XXXXXXXXXXXXXXXXXXX** | Entity Name – first 19 characters **(space padded at the end if less than 19 characters)** |
| 77 - 78 | | Wells Fargo Draft Indicator - data value: leave blank |
| 79 | **1** | Addenda Record Indicator. Insert a 1. |
| 80 - 94 | **##############** | ACH Trace Number |

V2025.1

**Position 1 - 1: Record Type Code.** This entry will always be 6.

**Position 2 - 3: Transaction Code.** This position will be 22 in all cases unless you are sending a pre-note when it will be 24. An entry of 22 indicates the transaction is a credit and the payment is going to a checking account. An entry of 24 indicates that the transaction is a pre-note (test.)

**Position 4 - 12: Receiving Bank Routing/Transit Number.** This nine-digit number identifies Nevada Department of Taxation's bank and bank check digit number.

**Position 13 - 29: Receiving Bank Account Number.** This entry identifies the bank where the EFT payments will be sent.

**Position 30 - 39: Amount.** This entry is the amount to be posted to the recipient's account. It must be right justified and zero filled. **Do not insert** a decimal point. The last two characters are always cents.

**Position 40 - 54: Account Identification Number or Streamline Sales Tax (SST) Identification Number.** Account ID is 3 letter characters,12 digits, 15 characters total length or SST ID is S, 8 digits plus one space total length. Identifies the account number the payment is to be credited to. Left justified and space filled. Its use is essential for your payment to be properly credited.

**Position 55 - 57:** This three-character position is not used, fill with spaces.

**Position 57 - 76: Entity Name.** Enter your business name in this position. Insert trailing spaces if name is less than 22 characters.

**Position 77 - 78: Discretionary Data.** This two-character position is not used, fill with spaces.

**Position 79 - 79: Addenda Record Indicator.** Always insert a 1, as an addenda record is always required with this transaction.

**Position 80 - 94: Trace Number.** A number added to the record **by the originating/sending bank** to trace the transaction through the system. This number is especially important in case of an error.

**Example Record:**

622121000248477600000000000000000020000CTE000000012345   GROCERY STORE 1123456789012345

**Record Type Code:** 6

**Transaction Type Code:** 22

**Receiving Routing Number:** 121000248

**Receiving Account Number:** 4776000000000000

**Amount:** 0000020000 = $200

**Account ID:** CTE000000012345

**Blank:**

**Entity Name:** GROCERY STORE

**Wells Fargo Draft Indicator:**

**Addenda Record Indicator:** 1

**ACH Trace Number:** 123456789012345

**Format for Addenda Record for ACH Credit Payment**

| POSITIONS | CONTENT | FIELD NAME (Data Elements & Separators) |
|---|---|---|
| **CCD+ TXP ADDENDA RECORD FORMAT FOR** **NEVADA DEPARTMENT OF TAXATION ACH CREDITS** | | |
| 01 - 03 | | Blank |
| 04 - 06 | **TXP** | Segment Identifier |
| 7 | * | Separator |
| 08 - 22 | **XXX############ or** **S########** | Account ID - 3 characters, 12 digits, 15 length **or** SST ID – S plus 8 digits plus one space |
| 23 | * | Separator |
| 24 - 26 | **XXX** | Tax Type Code (3 characters – see chart below) |
| 27 | * | Separator |
| 28 - 35 | **YYYYMMDD (numeric)** | Tax Period End Date (i.e. 2013/01/31) |
| 36 | * | Separator |
| 37 | **T** | Amount Type Code |
| 38 | * | Separator |
| 39 - 48 | **$$$$$$$$¢¢** | Amount (with leading zeros) |
| 49 | \ | Terminator |

**Position 1 - 3:** This three-character position is not used, fill with spaces.

**Position 4 - 6: Segment Identifier.** Insert TXP.

**Position 7 - 7: Separator.** Insert *.

**Position 8 - 22: Account Identification Number or Streamline Sales Tax (SST) Identification Number.** Account ID is 3 letter characters,12 digits, 15 characters total length or SST ID is S, 8 digits plus one space total length. Identifies account number to be credited.

**Position 23 - 23: Separator.** Insert *.

**Position 24 - 26: Tax Type Code.** Insert 3 letter characters from the account number.

**Position 27 - 27: Separator.** Insert *.

**Position 28 - 35: Tax Period End Date.** 8 digits in YYYYMMDD format.

**Position 36 - 36: Separator.** Insert *.

**Position 37 - 37:  Amount Type Code.** Insert T

**Position 38 - 38: Separator.** Insert *.

**Position 39 - 48: Amount.** This entry is the amount to be posted to the recipient's account. It must always be right justified and zero filled. **Do not insert** a decimal point. The last two characters are always cents.

**Position 49 - 49: Terminator.** Insert \.

**Example Record:**

XXXTXP*CTE000000012345*CTE*20240131*T*0000010000\

**Segment Identifier:** TXP

**Account ID:** CTE000000012345

**Tax Type Code:** CTE

**Tax Period End Date:** 20240131 – Jan 31, 2024

**Amount Type Code:** T

**Amount:** 0000010000 = $100

| TAX TYPES | |
|---|---|
| SUT | Sale and Use Tax |
| USE | Consumer Use Tax |
| **EXCISE TAXES** | |
| CTE | Cigarette One-Time Event |
| CTL | Cigarette and OTP License |
| CTS | Cigarette Tax Stamp |
| LAF | Liquor Awareness Fine |
| LET | Live Entertainment Tax |
| LIQ | Liquor Excise Tax |
| LQL | Liquor Tax Licensing Fee |
| LSS | Liquor Supplier Excise Tax |
| OTE | OTP One-Time Event |
| OTP | Other Tobacco Products Tax |
| SEC | Security Deposit (used for all applicable tax types) |
| TRL | Tobacco Retail License |