

The seal of the Missouri Department of Revenue is a circular emblem. It features a central shield with a plow and a sheaf of wheat, flanked by two figures. Above the shield is a banner with the motto "SALUS IN MANU DOMINI". The shield is surrounded by a wreath of olive and oak branches. The words "MISSOURI DEPARTMENT OF REVENUE" are inscribed around the perimeter of the seal, with a ring of stars between the words "DEPARTMENT" and "OF".

**Missouri Department of
Revenue
Electronic File Specifications
and Record Layouts For EFT of
Business Tax Return and
Payment using ACH Credit with
TXP Addendum
Revised 06/05/2009**

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: 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 Form MO-941P.**
**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 Returns and Payments Form 2414**
5. **Sales Tax Return or Billing Payments (Quarter-Monthly Balance, Monthly, Quarterly, or Annual).** **Note: This is for payment only, a paper Sales Tax return must still be filed.*
6. **Use Tax Return or Billing Payments (Monthly, Quarterly, or Annual).**
**Note: This is for payment only, a paper Use Tax return must still be filed.*
7. **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 3: CONTACT PERSONNEL

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

Production questions or information
E-File Unit (573) 751-8150
E-Mail: ElecFile@dor.mo.gov

SECTION 4: TRADING PARTNER AGREEMENT FORM 4572 INSTRUCTIONS

The Trading Partner Agreement (TPA), Form 4572, is included in this publication. This form is used to provide contact information to the department and implies intent to submit payments electronically through banking or third party software. This agreement

can be submitted directly by the paying entity or by a payroll or tax preparer. The contact information must be supplied, and applies to the person directly responsible for submitting tax payments. A Power of Attorney section is provided if the contact, payroll representative, or tax preparer wishes to have authorization to discuss returns and payments regarding an enrolled client or taxpayer. If a payroll service or tax preparer submits payments for many clients or taxpayers, a single TPA can be submitted along with a separate list of all clients to be enrolled. The TPA does not automatically qualify a client for electronic submission of payments. All entities must still be approved for submission through the pre-notification process (See Section 5, ACH Records and Pre-Notification Testing).

Completed TPAs must be faxed to (573) 526-5915. If any contact information changes after completion of TPA please notify the department's E-File Unit.

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. Upon receipt of the Pre-Note the department will notify the appropriate contact with test results. If a Pre-Note is received with incorrect formatting information it may need to be re-submitted. If a Pre-Note is sent and no notification is received from the department within five (5) working days, please contact the E-File Unit (See Page 4).

Some entities submit tests by sending either one cent or one dollar. These are considered live production payments by the department; therefore, the originator will need to contact the E-File Unit for the status of this type of test.

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://www.dor.mo.gov/tax/business/#estbusiness>. 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 the E-File Unit (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 the E-File Unit (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 paper filing of form MO-941 and Telefile of Withholding tax figures. For Monthly Reconciliation alternatives, see the following link:
<http://www.dor.mo.gov/tax/business/#estbusiness>
- Quarter-Monthly filers of Sales pre-payments must still submit a Monthly Sales tax return via paper on 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 #	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	MO-941P 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	Form 2414 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
Use	Payment for Use Tax Return or Billing	Monthly, Quarterly, or Annual	04198	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	Identification 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	Receiving Company Name	M	Alphanumeric	22	'MO Dept of Revenue '
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 back fill with spaces or truncate.
	Separator				{*}
TXP02	Tax Type Code	M	ID	5	Withholding MO-941 = '0115A' Withholding MO-941P = '0115P' Corporate Estimated 1120ES = '0219C' Corporate MO-1120 Return payment = '0229C' Sales Tax Quarter-Monthly (Weekly) 2414 = '042' + The week of the month: 01, 02, 03, 04, 05,). Payments 05 thru 07 are supplemental payments. Sales Tax Payments = '04199' Use Tax Payments = '04198' (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 2009, with Compensation Deduction and ACH payment amount of \$98.00.

TXP*12345678*0115A*090131*T*10000*T*200\

Example 2: Quarter-Monthly (Weekly) MO-941P payment for Missouri tax ID of 12345678, file period of January 2009, ACH payment amount of \$12,500.00

TXP*12345678*0115P*090131*T*1250000*T*\

Example 3: Corporate Estimated 1120ES return and payment for Missouri tax ID of 12345678, file period of March 2009, ACH payment amount of \$20,000.00

TXP*12345678*0219C*090331*T*2000000*T*\

Example 4: Corporate payment of MO-1120 for Missouri tax ID of 12345678, file period of year 2008, ACH payment amount of \$100,000.00

TXP*12345678*0229C*081231*T*10000000*T*\

Example 5: Sales Tax Quarter-Monthly (Weekly) payment for Missouri tax ID of 12345678, period of Week 1 of January 2009, ACH payment amount of \$15,000.00

TXP*12345678*04201*090131*T*1500000*T*\

Example 6: Same filer as above for Week 2 of January 2009

TXP*12345678*04202*090131*T*1500000*T*\

Example 7: Sales Tax Monthly, Quarterly, or Annual payment for Missouri tax ID of 12345678, period of January 2009, ACH payment amount of \$523.78

TXP*12345678*04199*090131*T*52378*T*\

Example 8: Use Tax Monthly, Quarterly, or Annual payment for Missouri Tax ID of 12345678, period of March 2009, ACH payment amount of \$116.99

TXP*12345678*04198*090331*T*11699*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.



ELECTRONIC FILING TRADING PARTNER AGREEMENT (TPA)

For ACH File Specifications you can access the department's web site at www.dor.mo.gov/tax/electronic/forms/ to download the publication DOR-4585 — Electronic File Specifications and Record Layouts for EFT of Business Tax Return and Payment Using ACH Credit with TXP Addendum.

This TPA between the Missouri Department of Revenue (DOR) and _____ d/b/a _____, (Taxpayer) is entered into pursuant to authority given in the Revised Statutes of Missouri (RSMo) and the Code of State Regulations (CSR).

The DOR and the Taxpayer agree as follows:

1. The DOR authorizes the Taxpayer to file Missouri withholding payments and returns, corporate income tax payments, or sales/use tax payments required to be filed with the DOR, pursuant to Chapters 143 and 144, RSMo, by means of electronic transmission.
2. Each tax report or return filed in electronic form pursuant to this TPA shall for all purposes be considered a "writing," "signed by the Taxpayer" and an "original" report or return.
3. The signature of the Taxpayer or the Taxpayer's authorized agent (Agent) on this TPA shall be deemed to appear on each electronically filed report or return, as if actually appearing thereon. However, if the authorization of the Agent signing this TPA on behalf of the Taxpayer ends for any reason, the Taxpayer's shall enter into a new TPA with the DOR. Any failure to comply with this provision shall result in the Taxpayer being deemed to have filed an incomplete report or return.
4. The Taxpayer shall not contest the validity or enforceability of any report or return filed in electronic form on the basis of the absence of a paper writing or original, or the absence of a signature thereon. Pursuant to 32.080, RSMo, as amended, any report or return generated from a report or return filed in electronic form shall be admissible in all courts and administrative agency proceeding.
5. This TPA shall not alter the filing due dates of any report or return, or the additions of any additions to tax imposed for the failure to timely file and pay complete reports or returns, as set forth in applicable statutes. For purposes of this Agreement, the Taxpayer's filing frequency and tax type code shall be:

Withholding:

Bank Account: 8600500

Quarter-Monthly (Weekly) 0115P

Monthly 0115A

Bank Routing Number: 086507174

Quarterly 0115A

Annual 0115A

Corporate Estimated Tax:

Balance Due 0229C

Quarterly 0219C

Bank Account: 8600505 Bank Routing Number: 086507174

Sales Tax:

Quarter-Monthly (weekly) 042 + payment number (01,02,03,04,05)

Sales Tax Payments 04199

Use Tax Payments 04198

Bank Account: 1015540

Bank Routing Number: 086500634

6. This TPA may be amended only by written amendment executed by the DOR and the Taxpayer prior to the effective date thereof.
7. This TPA may be terminated by either party, with or without cause, upon thirty (30) days written notice.
8. This TPA represents the entire understanding of the parties in relation to the electronic filing of reports or returns.
9. The place of performance of this TPA shall be deemed to be the Missouri Department of Revenue, P.O. Box 629, Jefferson City, MO 65105-0629. This TPA shall be construed according to the laws of the State of Missouri. The Taxpayer shall comply with all local, state and federal laws to the extent that same may be applicable.
10. Each party represents and warrants that it has all necessary power and authority to enter into and perform this TPA, and that the person executing this TPA on its behalf is duly authorized to do so.

IN WITNESS WHEREOF, and intending to be legally bound hereby, and further intending to bind its agents, successors, heirs and assigns, the parties have executed this TPA this _____ day of _____.

TAXPAYER'S NAME		MONTH	YEAR	TAXPAYER'S SIGNATURE	TITLE
MITS NUMBER	FEIN	TAXPAYER'S TELEPHONE NUMBER	TAXPAYER'S E-MAIL ADDRESS	FAX TO: (573) 526-5915	
PRIMARY CONTACT / PAYROLL COMPANY NAME		CONTACT / PAYROLL COMPANY TELEPHONE NUMBER		FAX:	

POWER OF ATTORNEY — PLEASE TYPE OR PRINT.

Please complete the Power of Attorney information below if you, as a business owner, authorize the Department of Revenue to discuss returns and payments with the names listed.

TAXPAYER(S) NAME/BUSINESS NAME		CHARTER NUMBER
NUMBER AND STREET	CITY OR TOWN, STATE, ZIP CODE	

TAXPAYER(S) HEREBY APPOINTS

NAME OF APPOINTED REPRESENTATIVE	ADDRESS	PHONE NUMBER
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SIGNATURE OF, OR FOR, TAXPAYER(S)

I (we) hereby certify that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer(s). Submission of a Power of Attorney by a taxpayer will not in itself suffice as an official notification of a mailing address change with the Department of Revenue.

NAME	TITLE (IF APPLICABLE)	SIGNATURE	DATE
NAME	TITLE (IF APPLICABLE)	SIGNATURE	DATE