

**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.

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.

Prior approval or authorization of a business transmitting an Arkansas tax payment using the ACH credit payment method is not required as long as the following conditions are met:

- Taxpayer is registered with the State for the type of tax that is being transmitted and has been issued an 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.

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 concerning filing requirements, due dates, and tax procedures or visit the Department of Finance and Administration's web site at [www.dfa.arkansas.gov](http://www.dfa.arkansas.gov)

**Contacts**

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

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

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**Bank Account Information**

Bank of America  
200 West Capitol Ave  
Little Rock, AR 72201  
Transit Routing Number (ABA): **082000073 (Fields 4-12)**  
State of Arkansas Account Number: **0089431823 (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)
<b>TXP*</b>	<b>99999999*</b>	<b>xxxxx*</b>	<b>YYMMDD*</b>	<b>T*</b>	<b>999999999\</b>

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)
<b>TXP*</b>	<b>12346578*</b>	<b>04020*</b>	<b>110816*</b>	<b>T*</b>	<b>250000\</b>

**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