

**NEBRASKA**

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DEPARTMENT OF REVENUE

# Nebraska ACH Credit User Guide

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## **Nebraska Electronic Funds Transfer (EFT) Credit Procedures**

Automated Clearing House (ACH) Credit is an EFT payment option that requires you or your financial institution to use software to originate your tax payments. This software must create an electronic file in the required format, and submit this file to the Federal Reserve. This file instructs your bank to "credit" the state's bank.

If you have selected ACH Credit as your payment method, please follow these procedures to begin sending tax payments to the Nebraska Department of Revenue (DOR).

1. Provide a copy of the Nebraska EFT Bank Accounts (Attachment A) to your software provider.
2. Provide a copy of the Nebraska ACH Credit Cash Concentration and Disbursement (CCD+) Addendum Record Format (Attachment B) to your software provider for customization, if needed.
3. Determine the data fields you must have coded in your ACH addendum record. This includes the two-digit prefix for the tax type being paid (see page 5), your Nebraska ID number, your tax type, and the tax period for which you are reporting. Your Nebraska ID number and tax type should remain constant; however, your tax period ending date will normally change with each payment you send. If you are a corporation income taxpayer, use the year-end month for your tax period.
4. When you are ready to make a payment, arrange for the creation and transmission of your ACH Credit files to the state's bank.

# Attachment A: Nebraska EFT Bank Accounts

If you have chosen to use the ACH Credit method to make your payment, use these bank accounts to "push" money into (credit) the state's bank accounts. These are not to be used with the Nebraska E-pay ACH Debit option.

FTA Tax Type Code	Tax Program	UPIC Bank Routing Number	UPIC Bank Account Number
11020	Air Carrier Tax	021052053	66059235
04720	ATV-UTV Sales Tax (for use only by county treasurers or other county officials)	021052053	66059235
11010	Carline Tax	021052053	66059235
07210	Cigarette Tax – PO and Postage	021052053	66059235
07200	Cigarette Tax – Returns	021052053	66059235
02000	Corporation Income Tax	021052053	71512254
02100	Corporation Income Tax – Estimated	021052053	71512254
02300	Corporation Income Tax – Extension	021052053	71512254
04700	County Treasurers Sales Tax	021052053	66059235
11200	Documentary Stamp Tax	021052053	66059235
01700	Fiduciary Income Tax	021052053	66059235
01720	Fiduciary Income Tax – Estimated	021052053	66059235
01730	Fiduciary Income Tax – Extension	021052053	66059235
20002	ImagiNE Nebraska Act Fee	021052053	66059235
20000	ImagiNE Nebraska Act Fee-Benefit Use	021052053	66059235
01100	Income Tax Withholding	021052053	76786182
12020	Litter Fee	021052053	66059235
07400	Lodging Tax	021052053	66059235
05000	Motor Fuels Combined Reporting Tax	021052053	57314664
04710	Motorboat Sales Tax (for use only by county treasurers or other county officials)	021052053	66059235
11000	Nameplate Capacity Tax	021052053	66059235
14200	Pari-Mutuel Wagering Tax	021052053	66059235
02900	Partnership Income Tax	021052053	66059235
02920	Partnership Income Tax - Estimated	021052053	66059235
02930	Partnership Income Tax – Extension	021052053	66059235
04900	Prepaid Wireless Surcharge	021052053	66059235
07000	Railroad Excise Tax	021052053	66059235
04100	Sales and Use Tax (when the Tax Category is 1)	021052053	34297758
04400	Sales and Use Tax (when the Tax Category is 2)	021052053	34297758
08000	Severance & Conservation Tax	021052053	66059235
20020	Tire Fee	021052053	66059235
07300	Tobacco Products Tax	021052053	66059235
04500	Use Tax – Business	021052053	34297758
12010	Waste Reduction and Recycling Fee	021052053	66059235

# Attachment B: Nebraska CCD+ TXP Addenda Format

DOR requires use of the ACH Cash Concentration and Disbursement Plus (CCD+) format for EFT credit payments for tax liabilities. The plus (of “CCD+”) represents the Addenda Record used to transmit your tax payment information. In an effort to provide greater uniformity to multi-state taxpayers, this addenda format also follows the Tax Payment (TXP) Banking Convention recommended by the Federation of Tax Administrators. When creating your file, this record must be formatted according to the following Nebraska CCD+ TXP format specifications.

**Please verify that your contracted ACH provider or software can generate the Addenda Record according to these specifications.**

## Nebraska CCD+ TXP Addenda Format

Number	Field Name	Field Type	Pos.	Length	Example
1	Record Type Code	Numeric	1	1	Must be “7”
2	Addenda Type Code	Numeric	2-3	2	Must be “05”
3	Segment ID	Alphanumeric	4-6	3	Must be “TXP”
4	Separator	Alphanumeric	7	1	“*”
5	Taxpayer ID	Numeric	8-18	11	00999999999 (See table on page 7)
6	Separator	Alphanumeric	19	1	“*”
7	FTA Tax Type Code	Numeric	20 - 24	5	99999 (See list of valid codes on pages 8-11)
8	Separator	Alphanumeric	25	1	“*”
9	Tax Period Ending Date	Numeric	26 - 31	6	YYMMDD (Year, Month, Day)
10	Separator	Alphanumeric	32	1	“*”
11	Amount Type	Alphanumeric	33	1	“T”
12	Separator	Alphanumeric	34	1	“*”
13	Amount 1	Numeric	35 - 44	10	\$\$\$\$\$\$\$¢¢
14	Separator	Alphanumeric	45	1	“*”
15	Taxpayer Verification	Alphanumeric	46 - 51	6	XXXXXX
16	Terminator	Alphanumeric	52	1	“\”

# ACH Credit Record Field Definitions and Examples

The numbers below correspond to the field numbers shown on previous page.

## Example

You are ABC Manufacturing, Inc. (Nebraska ID number 021-000392551) and you are making a quarterly withholding tax payment, for the first quarter of 2024, in the amount of \$21,487.55. Your Addenda Record should contain the following information in positions 1 through 52:

### Addenda Record Example Defined by Position

0	10	20	30	40	50	60
123456789	123456789	123456789	123456789	123456789	123456789	123456789
705TXP*21000392551*01100*240331*T*0002148755*ABC MA\						

### Addenda Record Example Defined by Format

0	10	20	30	40	50	60
123456789	123456789	123456789	123456789	123456789	123456789	123456789
705TXP*21000392551*01100*240331*T*0002148755*ABC MA\						

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16

- 1 **Record Type Code** (required) must always be coded as "7".
- 2 **Addenda Type Code** (required) must always be coded as "05".
- 3 **Segment ID** (required) identifies the transfer as a tax payment. It must always be coded as "TXP".
- 4 **Separator** (required) must always be "\*".

**5 Taxpayer ID** (required) is an 11-digit number made up of a two-digit prefix and a nine-digit suffix.

The prefix is the tax category and is constant for a specific tax type. See the table below for valid prefixes. The suffix is the last nine digits of the state-assigned Nebraska ID number. If your Nebraska ID number is less than nine digits, add zeros on the left to make a nine-digit number.

**Do not include any preceding numbers, dashes, trailing numbers, or spaces when formatting your Nebraska ID number.**

Tax Program	Prefix (Tax Cat)	Suffix (Sample Nebraska ID Number)	Formatted, Combined Nebraska ID Number	FTA Tax Type Code
Air Carrier Tax	38	000040506	38000040506	11020
ATV-UTV Sales Tax (for use only by county treasurers or other county officials)	26	002030401	26002030401	04720
Car Line Tax	37	000123456	37000123456	11010
Cigarette (Purchase Order & Postage)	47	009283746	47009283746	07210
Cigarette Tax – Returns	47	000049876	47000049876	07200
Corporation Income Tax	24	010029304	24010029304	02000
Corporation Income Tax – Estimated	24	001324454	24001324454	02100
Corporation Income Tax – Extension	24	000003396	24000003396	02300
County Treasurers Sales Tax	03	000852324	03000852324	04700
Documentary Stamp Tax	36	003040590	36003040590	11200
Fiduciary Income Tax	23	000054321	23000054321	01700
Fiduciary Income Tax – Estimated	23	000054321	23000054321	01720
Fiduciary Income Tax – Extension	23	000054321	23000054321	01730
ImagiNE Nebraska Act Fee	99	005819741	99005819741	20002
ImagiNE Nebraska Act Fee-Benefit Use	30	005819741	30005819741	20000
Income Tax Withholding	21	000004801	21000004801	01100
Litter Fee	67	003074650	67003074650	12020
Lodging Tax	68	013794821	68013794821	07400
Motor Fuels Combined Reporting Tax	76	002376120	76002376120	05000
Motorboat Sales Tax (for use only by county treasurers or other county officials)	33	002030400	33002030400	04710
Nameplate Capacity Tax	13	004567890	13004567890	11000
Pari-Mutuel Wagering Tax	10	000123456	10000123456	14200
Partnership Income Tax	25	010203040	25010203040	02900
Partnership Income Tax – Estimated	25	010203040	25010203040	02920
Partnership Income Tax – Extension	25	010203040	25010203040	02930
Prepaid Wireless Surcharge	19	019485760	19019485760	04900
Railroad Excise Tax	34	000987654	34000987654	07000
Sales and Use Tax (when the Tax Cat is 1)	01	000027348	01000027348	04100
Sales and Use Tax (when the Tax Cat is 2)	02	006240484	02006240484	04400
Severance and Conservation Tax	45	009080706	45009080706	08000
Tire Fee	66	000135701	66000135701	20020
Tobacco Products Tax	56	023045067	56023045067	07300
Use Tax – Business	04	001138221	04001138221	04500
Waste Reduction and Recycling Fee	64	000246802	64000246802	12010

**6 Separator** (required) must always be “\*\*”

**7 FTA Tax Type Code** (required) defines the tax being paid and the type of payment. Nebraska requires that TAX TYPE is a total of five positions in length. The current valid TAX TYPE Codes are listed below. All are established national standard Tax Type Codes.

**Air Carrier Tax**

**11020** Indicates an annual air carrier tax payment which corresponds to Nebraska Form 40. Tax Period End Date must be prior calendar year month end, 12.

**ATV/UTV Sales Tax**

**04720** Indicates a monthly all-terrain and utility-type vehicle tax collection remittance to the state which corresponds to a Nebraska Form 9ATV. Tax Period End Date value can be any month, 01 through 12. This tax type should be used to report sales tax on ATV/UTV sales and is for use only by county treasurers or other county officials.

**Car Line Tax**

**11010** Indicates an annual car line tax payment which corresponds to Nebraska Form 44. Tax Period End Date must be prior calendar year month end, 12.

**Cigarette Tax (Purchase Order & Postage)**

**07210** Indicates a cigarette tax stamps payment which corresponds to Purchase Order for Nebraska Cigarette Tax Stamps form. Tax Period End Date value can be any month, 01 through 12.

**Cigarette Tax (Returns)**

**07200** Indicates a monthly cigarette tax payment which corresponds to Nebraska Form 55C. Tax Period End Date value can be any month, 01 through 12.

**Corporation Income Tax**

**02000** Indicates a payment against an outstanding liability which corresponds to a Nebraska Form 1120N, 1120XN, 1120XNF, or a Balance Due Notice. The month used in your Tax Period End Date should be your year-end month.

**02100** Indicates an estimated installment payment which corresponds to a Nebraska Form 1120N-ES, Payment Voucher. The month used in your Tax Period End Date should be your year-end month.

**02300** Indicates a payment associated with a request for an extension of time, which corresponds to Nebraska Form 7004N. The month used in your Tax Period End Date should be your year-end month.

**County Treasurers Sales Tax**

**04700** Indicates a monthly county treasurer’s sales tax collection remittance to the state which corresponds to a Nebraska Form 9. Tax Period End Date value can be any month, 01 through 12. (Corresponds to the number 3 preceding your Taxpayer ID)

**Documentary Stamp Tax**

**11200** Indicates a monthly documentary stamp tax payment which corresponds to Nebraska Form 52. Tax Period End Date value can be any month, 01 through 12.



### **Fiduciary Income Tax**

- 01700** Indicates a final fiduciary income tax payment which corresponds to Nebraska Form 1041N. The month used in your Tax Period End Date should be your year-end month.
- 01720** Indicates an estimated installment payment which corresponds to a Nebraska Form 1041N-ES Payment Voucher. The month used in your Tax Period End Date should be your year-end month.
- 01730** Indicates a payment associated with a request for an extension of time, which corresponds to Nebraska Form 7004N. The month used in your Tax Period End Date should be your year-end month.

### **ImagiNE Nebraska Act Fee**

- 20002** Indicates a nonrefundable application fee for the ImagiNE Nebraska Act under LB1107 approved on August 17, 2020.

### **ImagiNE Nebraska Act Fee-Benefit Use**

- 20000** Indicates a 0.5% fee which corresponds to Nebraska Form 1107F associated with the use of credits issued through a ImagiNE Nebraska application.

### **Income Tax Withholding**

- 01100** Indicates a monthly deposit, a balance due payment, or a payment against an outstanding liability. Tax Period End Date value can be any month, 01 through 12. Note: This TAX TYPE works for any type of withholding payment, including monthly deposits, balances due, and other outstanding liabilities.

### **Litter Fee**

- 12020** Indicates a monthly or quarterly litter fee payment which corresponds to Nebraska Form 28. Tax Period End Date value must be month 06.

### **Lodging Tax**

- 07400** Indicates a monthly or quarterly lodging tax payment which corresponds to Nebraska Form 64. Tax Period End Date value can be any month, 01 through 12.

### **Motor Fuels Combined Reporting Tax**

- 05000** Indicates a monthly or quarterly motor fuels combined reporting tax payment. Tax Period End Date value can be any month, 01 through 12.

### **Motorboat Sales Tax**

- 04710** Indicates a monthly or quarterly motorboat sales tax payment which corresponds to Nebraska Form 9MB. Tax Period End Date value can be any month, 01 through 12. This tax type should be used to report sales tax on motorboat sales and is for use only by county treasurers or other county officials.

### **Nameplate Capacity Tax**

- 11000** Indicates a quarterly or annual tax payment which corresponds to Nebraska Form 424-R. Tax Period End Date value can be any month, 01 through 12.

### **Pari-Mutuel Wagering Tax**

**14200** Indicates a monthly wagering tax payment which corresponds to Nebraska Form 69. Tax Period End Date value can be any month, 01 through 12.

### **Partnership Income Tax**

**02900** Indicates an annual partnership income tax payment which corresponds to Nebraska Form 1065N. The month used in your Tax Period End Date should be your year-end month.

**02920** Indicates an estimated installment payment remitted with a Nebraska Form 1065N-ES, Payment Voucher. The month used in your Tax Period End Date should be your year-end month.

**02930** Indicates a payment associated with a request for an extension of time, which corresponds to Nebraska Form 7004N. The month used in your Tax Period End Date should be your year-end month.

### **Prepaid Wireless Surcharge**

**04900** Indicates a monthly or quarterly prepaid wireless surcharge payment which corresponds to Nebraska Form E911N. Tax Period End Date value can be any month, 01 through 12.

### **Railroad Excise Tax**

**07000** Indicates a quarterly or annual railroad excise tax payment which corresponds to Nebraska Form 34. Tax Period End Date value must be 00 for month and 00 for day.

### **Sales and Use Tax (when the Tax Category on Nebraska Form 10 is 01)**

**04100** Indicates a monthly or quarterly sales and use tax payment which corresponds to a Nebraska Form 10 when the Tax Category is 01. Tax Period End Date value can be any month, 01 through 12.

### **Sales and Use Tax (when the Tax Category on Nebraska Form 10 is 02)**

**04400** Indicates a monthly or quarterly use tax payment which corresponds to a Nebraska Form 10 when the Tax Category is 02. Tax Period End Date value can be any month, 01 through 12.

### **Severance and Conservation Tax**

**08000** Indicates a monthly severance and conservation tax payment which corresponds to Nebraska Form 61 or Nebraska Form 62. Tax Period End Date value can be any month, 01 through 12.

### **Tire Fee**

**20020** Indicates a monthly or quarterly tire fee payment which corresponds to Nebraska Form 9B or Form 93. Tax Period End Date value can be any month, 01 through 12.

### **Tobacco Products Tax**

**07300** Indicates a monthly tobacco products tax payment which corresponds to Nebraska Form 56. Tax Period End Date value can be any month, 01 through 12.

**Use Tax - Business**

**04500** Indicates a monthly or quarterly use tax payment which corresponds to a Nebraska Form 2 or Form 3. Tax Period End Date value can be any month, 01 through 12.

**Waste Reduction and Recycling Fee**

**12010** Indicates a monthly or quarterly waste reduction and recycling fee payment which corresponds to Nebraska Form 94. Tax Period End Date value must be month 06.

- 8 Separator** (required) must always be “\*”
- 9 Tax Period Ending Date** (required) indicates the period for which the tax is being paid and must be reported in six-character format YYMMDD (where YY = tax year, MM = tax month, and DD = the last day of the month for which the tax is being paid, not the current date or due date). An example of a correct TAX PERIOD ENDING DATE is 240331 (March 31, 2024). For Railroad Excise the format needs to reflect the tax year date while the month and day must be 00. An example of a correct TAX PERIOD ENDING DATE for these sources is 190000 (September 30, 2019).
- 10 Separator** (required) must always be “\*”
- 11 Amount Type Code** (required) indicates the type of payment that follows. Nebraska uses only one Amount Type Code field. Amount Type Code is always “T”.
- 12 Separator** (required) must always be “\*”
- 13 Amount 1** (required) is right justified, and left zero filled. It is not variable length; it is always 10 positions in length. The Amount must always indicate cents. If the payment is \$2,187, then it should be coded as 0000218700.
- 14 Separator** (required) must always be “\*”
- 15 Taxpayer Verification** (optional) is the first six letters, or an abbreviation of your company name.
- 16 Terminator** must always be “\”.