

ELECTRONIC FUNDS TRANSFER

G U I D E L I N E S



LOUISIANA
DEPARTMENT of REVENUE

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I. Electronic Funds Transfer Requirements and Payment Options

This guide covers the requirements and payment options for making electronic funds transfer tax payments to the Louisiana Department of Revenue (the “Department”).

Contact Information

Electronic Funds Transfer Assistance can be obtained as follows:

- E-mailCentralReg@LA.GOV
- To verify receipt of an EFT payment 225-922-3270 or 1-888-829-3071

Electronic Funds Transfer Requirements

Louisiana Revised Statute 47:1519 authorizes the Louisiana Department of Revenue to require electronic payments from taxpayers whose individual payments exceed \$5,000.

Electronic Funds Transfer (*EFT*) payment is required under all of the following circumstances:

1. The tax due in connection with the filing of any return, report or other document exceeds \$5,000.
2. A taxpayer files tax returns more frequently than monthly, and during the preceding 12-month period, the average total payment exceeds \$5,000.
3. A company files withholding tax returns and payments on behalf of other taxpayers during the preceding 12-month period and the average total payments for all tax returns filed exceed \$5,000.

Electronic Funds Transfer Payment Options

If you are required to make tax payments by electronic funds transfer, you must select one of the following payment methods:

1. Online payments via the Department’s web site

- Louisiana Taxpayer Access Point (*LaTAP*) System

Taxpayers may make electronic payments via the Department’s web site using the Louisiana Taxpayer Access Point (*LaTAP*) system. LaTAP allows taxpayers to view their business tax accounts, file returns, make payments, and update account information using a single logon. To register, go to www.revenue.louisiana.gov/latap and create a login ID and password. Payments made through LaTAP can take up to three business days to complete processing, but will be given credit for the date the payment was initiated.
- Credit or Debit Card Payments

Tax payments may be made by debit or credit card from the Department’s web site, www.revenue.louisiana.gov or directly through the vendor’s site at www.officialpayments.com. Payments may also be made by telephone through Official Payments at 1-888-272-9829. A convenience charge will be added to all debit and credit card payments. Payments must be initiated on or before the tax due date. Please allow three business days for processing.

Official Payments Customer Service Number: 877-297-7457

2. ACH credit payments with addenda record

The ACH Credit Payment method allows you to transfer funds by instructing your bank to charge your bank account and deposit the funds into the Department’s bank account. Because you initiate the transfer, you are responsible for payment of any bank costs associated with the transfer and your bank must include an addenda record with the funds transfer to identify your tax account, the tax type, and tax period to which the payment applies. Before committing to this payment method, you should verify that your financial institution is able to correctly transmit the addenda record.

More detailed information on the rules and regulations of the National Automated Clearinghouse Association (NACHA) are available at www.nacha.org

3. Payment by other immediately-investible funds

If a taxpayer is required to make electronic payments but is unable to do so, the taxpayer must make payment by immediately investible funds. Payments by immediately investible funds include cash, cashier's checks, and money orders. Taxpayers choosing to pay by immediately investible funds must deliver their payment and tax return to the Department in person or by courier between the hours of 8:00 a.m. and 4:30 p.m. on or before the due date of the return. If the due date falls on a weekend or a State of Louisiana legal holiday, the payment and return must be delivered on the first business day following the holiday. Neither bank nor Federal Reserve holidays affect the due date of immediately investible funds.

Note: FedWire transfers are not allowed.

II. Electronic Funds Transfer Payment and Filing Responsibilities

Payment Due Dates

An electronic funds transfer payment must be initiated and posted to the state's bank account as immediately available funds on or before the due date of the payment. When initiating electronic payments, please consider bank processing cycles and the impact of weekends and holidays. Taxpayers are responsible for ensuring that their bank has the information necessary, including the addenda record for ACH credits, to timely complete the transaction.

Louisiana Revised Statute 47:1519(B)(2) provides that payments transmitted electronically will be considered timely paid if the payment transaction's confirmation time and date stamp is on or before the due date. However, if the payment is not timely paid, the date of receipt by the Secretary will govern for purposes of determining the amount of any late payment penalties and interest.

Holidays and Weekends

Louisiana Administrative Code 61:I.4910.E.3 provides that when the statutory filing due date, without regard to extensions, falls on a Saturday, Sunday, Federal Reserve holiday, or legal State of Louisiana holiday, the payment is due on or before the next business day.

Please use the following holiday schedules to determine when you must initiate an ACH transaction for timely payment of a tax due date. Financial institution holidays in your area may vary. When holidays fall on a Saturday, they may be observed the previous Friday. When holidays fall on a Sunday, they may be observed the following Monday. The day after Thanksgiving is usually declared a holiday.

Federal Reserve Holidays—Louisiana Banks

New Year's Day	January 1
Martin Luther King Jr.'s Birthday	3rd Monday in January
President's Day	3rd Monday in February
Memorial Day	Last Monday in May
Juneteenth Day	June 19
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Veterans' Day	November 11
Thanksgiving Day	4th Thursday in November
Christmas Day	December 25

Legal Holidays—Louisiana State Offices

The Louisiana Department of Revenue is closed for the following holidays and EFT assistance will not be available:

New Year's Day	January 1
Martin Luther King Jr.'s Birthday	3rd Monday in January
Inauguration Day	Every four years - <i>Baton Rouge only</i>
Mardi Gras Day	Tuesday before Ash Wednesday
Good Friday	Friday before Easter Sunday
Memorial Day	Last Monday in May (<i>must be proclaimed</i>)
Juneteenth Day	3rd Saturday in June
Independence Day	July 4
Labor Day	1st Monday in September
General Election Day	Designated date in November (<i>every two years</i>)
Veterans' Day	November 11

Thanksgiving Day 4th Thursday in November
Acadian Day Day after Thanksgiving (*must be proclaimed*)
Christmas Day December 25

Tax Return Filing Requirements

Taxpayers that make payments by electronic funds transfer are still required to timely file the tax return. If a paper tax return is filed, the fact that payment was made by electronic funds transfer (*EFT*) must be boldly indicated on the tax return.

Penalties

If the EFT payment is not timely made or if the required tax return is not filed by the due date, the provisions for late payment penalties, late filing penalties, interest, and loss of applicable discount shall apply in accordance with R.S. 47:1601-1602.

Waiver Of The Electronic Funds Transfer Tax Payment Requirement

Any taxpayer required to make payments by electronic funds transfer may request a waiver of the requirement for one calendar year only. Please submit the request, which includes the reasons why waiver of the EFT requirement is being requested, to the following address:

Louisiana Department of Revenue
Policy Services
Post Office Box 201
Baton Rouge, Louisiana 70821-0201

Verification of Receipt of Funds Transfer

To verify that your payment has been received by the Louisiana Department of Revenue, call (225) 922-3270 from the Baton Rouge calling area or toll-free 1-888-829-3071 on a touchtone telephone. You will need to know your Louisiana Department of Revenue account number, the tax period end date, and the amount transferred.

III. Louisiana Taxpayer Access Point (LaTAP)

The Louisiana Taxpayer Access Point (LaTAP) system allows taxpayers to file and pay taxes electronically, view the status of their accounts, and update address information via the Department's web site at www.revenue.louisiana.gov/latap. To use LaTAP, you must register your Department account with the following information:

- Department Account Number
- Tax Type
- ZIP Code of Location Address
- Last Payment Amount
- Email Address

After completing the registration process, you will receive an authorization code via email that will be required the first time you access LaTAP.

Making Payments Using LaTAP

1. Payments for a specific filing period

- Select the filing period from the filing period list, click on the "Pay" link and choose the *"Return payment"* option.
- Enter the payment effective date, which is the date that the funds will be withdrawn from your bank account.
- Enter the payment amount.
- Select the bank source or enter a new bank source for the payment.
- Click the submit button and verify your payment by entering your password.

2. Payments toward an account balance

- Click on the "Pay" link and choose the "Bill Payment" option.
- Enter the payment effective date, which is the date that the funds will be withdrawn from your bank account.
- Enter the payment amount.
- Select the bank source or enter a new bank source for the payment.
- Click the submit button and verify your payment by entering your password.
- Your payment will first be applied to the oldest period with a balance due.

Bank Information in LaTAP

When making a payment you can choose to save a payment source for future use. After entering the bank routing number and account number, check the box next to *"save payment source for future use"*. You may add new payment sources or change a source at any time in your LaTAP profile.

Proof of Payment

Payments made through the LaTAP System will be acknowledged with a confirmation number. The payment effective date must be on or before the tax due date to avoid penalties and interest. Payments are verified by the bank before they are posted to your account. If a payment requires manual review after it is verified by the bank, posting may take several days. Payments will be considered timely paid if the payment was initiated on or before the tax due date even if there are delays posting the payment to the taxpayer's account.

Payments Made Under Protest

To make a payment under protest, you must submit a letter notifying the Department of your intention to either file suit or file a petition with the Board of Tax Appeals for purposes of recovery of such tax. The letter must also indicate the tax type, Revenue account number, tax period and payment amount. Mail the letter to the following address or upload it in LaTAP:

Louisiana Department of Revenue
Financial Services Division
Post Office Box 66987
Baton Rouge, Louisiana 70896-6987

A letter must be submitted for each period that is being protested and can be uploaded when designating a payment under protest in LaTAP.

The amount remitted under protest will be held in an escrow account for 30 days from the date of the payment. If the taxpayer files suit for recovery of the tax within 30 days, the funds will continue to be held in escrow. If the taxpayer fails to file suit for recovery within 30 days, the funds will be deposited into the general funds at the end of the 30-day period.

Correcting Electronic Funds Transfer Payment Errors in LaTAP

LaTAP errors may only be corrected if the payment is still pending.

As soon as the error is discovered, Login to LaTAP and click on the “Requests” link to see a list of payments with the processing status indicated. If the erroneous payment has not been processed and is still pending, you may withdraw the payment request and create a new payment request for the correct amount. To do this, click on the confirmation number and then click on the “Withdraw” button. Then create the new payment request for the correct amount. Be aware that the date of the new payment request will determine whether payment is timely or not. If the payment amount is incorrect, withdraw the payment request and create a new payment request for the correct amount.

If the payment is processing and cannot be withdrawn, the taxpayer should contact the Electronic Customer Service at (855) 307-3893, Option #3.

IV. ACH Credit Payments

1. If you choose to make electronic payments by ACH Credit, you must complete Form R-20193, *Electronic Funds Transfer Authorization Agreement*, to register for this payment method. The State of Louisiana, Department of Revenue's bank transit/routing and bank account numbers you must use are as follows:

Bank Transit/Routing Number:..... 065400137

Bank Name: Chase JP Morgan, Louisiana, N.A.

Bank Account Number: 7900406139

Bank Account Title: Louisiana Department of Revenue Electronic Funds Account

LDR's Originator Number:..... 1726000805

2. ACH credits must be accompanied by the TXP Banking Convention Addenda Record to ensure that the tax payment is properly identified. The TXP Banking Convention Addenda Record must contain the following tax account information:
 - Louisiana Revenue Account Number
 - Tax Type Code
 - Tax Period End Date
 - Payment Amount Type
 - Payment Amount

ACH Credit Procedures

After registering to make tax payments using the ACH Credit Payment Method, the procedures to make a payment are as follows:

1. Determine the total amount of tax due.
2. Initiate the ACH Credit transaction using the National Automated Clearinghouse Association (*NACHA*) CCD+ entry and the TXP Banking Convention Addenda Record.
3. File the tax return on or before the filing due date.
4. The payment will be transferred from the taxpayer's bank account to the State of Louisiana's bank account as scheduled.
5. The State of Louisiana's bank will provide the ACH file and TXP Addenda Record to the Department of Revenue so that the payment is credited to the proper tax account and period.

ACH Credit Testing

- To ensure that ACH data can be processed, a test transmission with an addenda record should be submitted before real data is transmitted. The test transmission should have a payment amount of at least a penny.
- After completion of the test, contact Electronic Customer Service at (855) 307-3893 to verify that the correct data was received.

Note: Allow a few days for processing.

Summary of ACH File Requirements

1. Each ACH file begins with a File Header Record.
2. After the File Header, there may be several separate batches.

3. Each batch begins with a Batch Header Record followed by one or more Entry Detail Records. A TXP Addenda Record is required for each Entry Detail Record.
4. At the end of each batch there is a Batch Control Record.
5. At the end of each file there is a File Control Record.

The records in the ACH Credit file must be in the following sequence:

1. ACH Header Label Record
2. File Header Record
3. Batch #1
 - Company/Batch Header Record
 - Entry Detail Records with TXP Addenda Records
 - Company/Batch Control Record
4. Batch #2
 - Company/Batch Header Record
 - Entry Detail Records with TXP Addenda Records
 - Company/Batch Control Record
5. Batch #n
 - Company/Batch Header Record
 - Entry Detail Records with TXP Addenda Records
 - Company/Batch Control Record
6. File Control Record
7. ACH Trailer Label Record

Any other sequence will cause the file to be rejected.

ACH File Structure

The following is a brief description of the ACH file structure. Refer to *NACHA's ACH Rules: A Complete Guide to Rules & Regulations Governing the ACH Network* for more detailed information.

1. File Header Record

The File Header Record contains information about the file originator, when the file was prepared, and the processing bank.

2. Company Batch Header Record

The Company Batch Header Record contains the detail records including the standard entry class, the effective date, and the description that indicates that it is a tax payment. The Company Batch Header Record may also indicate the effective date of all transactions within the batch.

3. Entry Detail Records

Entry Detail Records contain information sufficient to relate the entry to the Depositing Financial Institution account number, identification number, name, and the credit amount. The information in the Company Batch Header Record must be incorporated with the Entry Detail Records to fully describe the entry and all participants in the transaction.

4. **Company Batch Control Record**

The Company Batch Control Record contains the counts, the hash, and total dollar controls for the preceding detail entries within the indicated batch.

5. **File Control Record**

The File Control Record contains dollar, entry, and hash total accumulations from the company batch control records in the file. This record also contains counts for the number of blocks and the number of batches within the file.

ACH Credit TXP Addenda Record Requirements

The TXP Addenda Record is used by financial institutions to report tax payments. The information is included in the free form portion of the Addenda Record (positions 4-83) and must include the following information:

1. **Louisiana Revenue Account Number**

The Louisiana Revenue Account Number field is a **10-character** numeric field assigned by the Louisiana Department of Revenue.

Example: Louisiana Revenue Account Number - 1234567890

Caution: Do not include any dashes.

2. **Tax Type Code**

Valid Tax Type Codes are listed in Section VI. If you have questions about Tax Type Codes, please call (855) 307-3893

3. **Tax Period End Date**

The Tax Period End Date field is a 6-digit numeric field in the order of YYMMDD. This field must indicate the last day of the period covered by the related tax return.

Example: December 2009 Tax Period End Date would be 091231.

Caution: When paying estimated income tax, the taxable period is the tax return end date. Do not use the due date of the estimated payment.

4. **Payment Amount Type**

The Amount Type field is a 1-character alphanumeric field. "T" indicates a regular tax payment. "U" indicates a payment under protest.

5. **Payment Amount**

The Amount field is a 10-digit numeric field including the cents. For example, the amount \$1,234,567.89 would be populated in the field as 123456789.

If the amount of tax that you are paying exceeds \$99,999,999.99, transmit multiple transactions to pay the total amount due.

To ensure proper credit for the EFT payment, extreme care must be exercised in providing the correct information in the TXP Addenda Record.

Requirements for the TXP Addenda Record

Field Name Data Elements and Separators	Field Size	Position		Contents
		Start	End	
Segment Identifier	3	01	03	TXP
Separator	1	04	04	*
Louisiana Revenue Account Number	10	05	14	Numeric
Separator	1	15	15	*
Tax Type Code	5	16	20	See Section VIII
Separator	1	21	21	*
Tax Period End Date	6	22	27	YYMMDD (numeric)
Separator	1	28	28	*
Payment Amount Type ¹	1	29	29	T=Tax, U=Under Protest
Separator	1	30	30	*
Payment Amount	10	31	40	\$\$\$\$\$\$\$c¢
Terminator	1	41	41	\
Filler	39	42	80	Spaces

¹ A separate transmission must be made for payments under protest.

Company Batch Header Record

The TXP Addenda Record can be damaged or fragmented in transmission because of error or software problems. Since the addenda record identifies the tax payment, it is critical that the Company Batch Header Record include information needed to classify the payment.

It is recommended that the Company Batch Header Record contain the following information:

Field Name	Recommended Contents
Company Name	The first 16 characters of the company name.
Company Identification	The number "1" plus the Federal Employer Identification Number
Company Entry Description	"TaxPayment"

Entry Detail Records

It is recommended that the Entry Detail Records contain the following information:

Field Name	Recommended Contents
Individual Identification Number	The same Taxpayer Identification Number submitted in the TXP Addenda Record. The data should be left justified and zero filled.
Individual Name	The first 22 characters of the taxpayer name.

See NACHA's annual ACH Rules: "A Complete Guide to Rules and Regulations Governing the ACH Network" for a more complete description of the Entry Detail Records.

Proof of Payment

ACH Credit payments are initiated by the taxpayer's bank and the taxpayer is responsible for the accuracy and proper completion of the process. To prove timely compliance, the taxpayer must provide the following:

- Proof that the transaction was timely initiated.
- Proof that the transmission contained the correct information for the NACHA CCD+ entry and the required TXP Banking Convention Addenda Record.
- Proof that there were sufficient funds in the account at the time of payment.
- Proof that the financial institution properly completed the transaction in a timely manner.

Payments Made Under Protest

ACH Credit payments made under protest must contain a "U" in the amount type field of the free form addenda record.

The amount remitted under protest will be held in an escrow account for 30 days from the date of the payment. If the taxpayer files suit for recovery of the tax within 30 days, the funds will continue to be held in escrow. If the taxpayer fails to timely file suit for recovery, the funds will be deposited in general funds at the end of the 30-day period. Mail payments made under protest to:

Louisiana Department of Revenue
Financial Services Division
Post Office Box 66987
Baton Rouge, Louisiana 70896-6987

V. Immediately Investible Funds

Payments required to be made by electronic funds transfer must be paid electronically or by delivery of immediately investible funds, which include cash, cashier's checks, and money orders. Immediately investible funds do not include FedWire transfers.

Taxpayers choosing to pay by immediately investible funds must deliver their payment and tax return to the Department in person or by courier between 8:00 a.m. and 4:30 p.m. on or before the due date of the return. If the due date falls on a weekend or a Louisiana legal holiday, the payment and return must be delivered on the first business day thereafter. Bank or Federal Reserve holidays do not affect the due date of immediately investible funds.

Proof of Payment

When delivering immediately investible funds to the Department, the person making the delivery should obtain a payment receipt to be kept as proof that the funds were received. If it is later determined that the remittance was not in the form of immediately investible funds, the payment will be considered late and the penalties will apply.

VI. Tax Type Codes

Tax Description	Tax Code
CORPORATION INCOME/FRANCHISE	
Accounts receivable	02001
Audit payment	02002
Estimated income tax payment	02100
Registration or payment with original or amended return	02200
Income tax payment with extension	02400
Escrow payment	02500
Audit escrow payment	02600
Electric and Hybrid Vehicle Road Usage Fee payment	02700
FIDUCIARY	
Registration or payment with original or amended return	03001
Accounts receivable	03002
Income tax payment with extension	03003
Estimated income tax payment	03004
Escrow payment	03005
Audit escrow payment	03006
Electric and Hybrid Vehicle Road Usage Fee payment	03007
PARTNERSHIP	
Registration or payment with original or amended return	03601
Income tax payment with extension	03602
Estimated income tax payment	03603
Escrow payment	03604
Audit payment	03605
Electric and Hybrid Vehicle Road Usage Fee payment	03606
EXCISE	
Telecommunication Tax for the Deaf	
Registration or payment with original or amended return	05106
Accounts receivable	05107
Audit Payment	05108
Escrow payment	05109
Audit escrow payment	05110
Therapeutic Marijuana	05130
Transportation Network	05140
IFTA Licensees [companies]	
Registration or payment with original or amended return	06101
Accounts receivable	06102
Audit Payment	06105
Escrow payment	06106
Audit escrow payment	06107

Tax Description	Tax Code
IFTA Jurisdictions [other states]	
Registration or payment with original or amended return	06201
Accounts receivable	06202
Audit Payment	06203
Beer	
Registration or payment with original or amended return	06301
Accounts receivable	06302
Audit Payment	06303
Escrow payment	06304
Audit escrow payment	06306
Alcohol	
Registration or payment with original or amended return	06401
Accounts receivable	06402
Audit Payment	06403
Escrow payment	06404
Audit escrow payment	06406
Wines Direct Shipper	
Registration or payment with original or amended return	06601
Accounts receivable	06602
Audit Payment	06603
Escrow payment	06604
Audit escrow payment	06606
Tobacco	
Accounts receivable	07330
Audit Payment	07331
Registration or payment with original or amended return	07332
Escrow payment	07333
Audit escrow payment	07334
Tobacco Stamps	
Audit Payment	07340
Accounts receivable or Tobacco stamps.	07341
Registration or payment with original or amended return	07342
Escrow payment	07343
Audit escrow payment	07344
Consumable Hemp Products	
Registration or payment with original or amended return	07401
Accounts receivable	07402
Audit Payment	07403
Escrow Payment	07404
Audit Escrow Payment	07405
Retail Dealers of Vapor Products	
Registration or payment with original or amended return	08431
Accounts receivable	08432
Audit Payment	08433
Escrow Payment	08434
Audit Escrow Payment	08435

Tax Description	Tax Code
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Hazardous Waste

Registration or payment with original or amended return	09001
Accounts receivable	09002
Audit Payment	09003
Escrow payment	09004
Audit escrow payment	09006

Inspection and Supervision

Registration or payment with original or amended return	15001
Accounts receivable	15002
Audit Payment	15003
Escrow payment	15004
Audit escrow payment	15005

Transportation and Communication

Registration or payment with original or amended return	15011
Accounts receivable	15012
Audit Payment	15013
Escrow payment	15014
Audit escrow payment	15016

INDIVIDUAL INCOME**Individual Income**

Period payment	01001
Return copy payment.	01002

Lien Payment

Lien payment.	01003
Escrow payment	01004

Declaration Payment	01200
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Return Payment.	01300
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Extension Payment	.01400
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Audit Payment

Audit payment	01500
Audit escrow payment	01501
Electric and Hybrid Vehicle Road Usage Fee payment	01502

MOTOR FUELS**Fuel Backup**

Registration or payment with original or amended return	05401
Accounts receivable	05402
Audit Payment	05403

Tax Description	Tax Code
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Terminal Operator (Monthly or Annual)

Registration or payment with original or amended return	05501
Accounts receivable	05502
Audit Payment	05503
Escrow payment	05504
Audit escrow payment	05505

Transporter

Registration or payment with original or amended return	05601
Accounts receivable	05602
Audit Payment	05603
Escrow payment	05604
Audit escrow payment	05605

Importer

Registration or payment with original or amended return	05701
Accounts receivable	05702
Audit Payment	05703
Escrow payment	05704
Audit escrow payment	05705

Distributor/Exporter/Blender

Registration or payment with original or amended return	05801
Accounts receivable	05802
Audit Payment	05803
Escrow payment	05804
Audit escrow payment	05805

Supplier/Permissive Supplier

Registration or payment with original or amended return	05901
Accounts receivable	05902
Audit Payment	05903
Escrow payment	05904
Audit escrow payment	05905

Aviation Fuel

Registration or payment with original or amended return	06001
Accounts receivable	06002
Audit Payment	06003
Escrow payment	06004
Audit escrow payment	06005

SALES**General Sales (R-1029)**

Registration or payment with original or amended return	04101
Accounts receivable	04102
Audit Payment	04103
Escrow payment	04104
Audit escrow payment	04106

Tax Description	Tax Code
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Automobile Rental Excise (R-1329)

Registration or payment with original or amended return	.04111
Accounts receivable	.04112
Audit Payment	.04113
Escrow payment	.04114
Audit escrow payment	.04116

Hotel/Motel Jefferson/Orleans (R-1029 DS)

Registration or payment with original or amended return	04121
Accounts receivable	04122
Audit Payment	04123
Escrow payment	04124
Audit escrow payment	04125

NOEHA Hotel Room Occupancy (R-1325)

Registration or payment with original or amended return	04131
Accounts receivable	04132
Audit Payment	04133
Escrow payment	04134
Audit escrow payment	04135

Statewide Hotel/Motel (R-1029 H/M)

Registration or payment with original or amended return	04141
Accounts receivable	04142
Audit Payment	04143
Escrow payment	04144
Audit escrow payment	04145

Prepaid 911 Charge (R-1140)

Registration or payment with original or amended return	04151
Accounts receivable	04152
Audit Payment	04153
Escrow payment	04154

Direct Marketer (R-1031E)

Registration or payment with original or amended return	04161
Accounts receivable	04162
Audit Payment	04163
Escrow payment	04164
Audit escrow payment	04165

SEVERANCE**Oil**

Registration or payment with original or amended return	08100
Accounts receivable	08101
Audit Payment	08102
Escrow payment	08103
Audit escrow payment	08104

Tax Description	Tax Code
Gas	
Registration or payment with original or amended return	08200
Accounts receivable	08201
Audit Payment	08202
Escrow payment	08203
Audit escrow payment	08204
Minerals	
Registration or payment with original or amended return	08600
Accounts receivable	08601
Audit Payment	08602
Escrow payment	08603
Audit escrow payment	08604
Timber	
Registration or payment with original or amended return	08700
Accounts receivable	08701
Audit Payment	08702
Escrow payment	08703
Audit escrow payment	08704
Oilfield Site Restoration (Oil)	
Registration or payment with original or amended return	08111
Accounts receivable	08112
Audit Payment	08113
Escrow payment	08114
Audit escrow payment	08115
Oilfield Site Restoration (Gas)	
Registration or payment with original or amended return	08211
Accounts receivable	08212
Audit Payment	08213
Escrow payment	08214
Audit escrow payment	08215
Natural Gas Franchise	08220

WITHHOLDING

Registration or payment with or without original or amended return.	01100
Accounts receivable	01101
Audit payment	01103
Escrow payment	01104
Audit escrow payment	01106