

Instructions for Payments of Michigan Sales, Use, Withholding, and Other Michigan Business Taxes Using Electronic Funds Transfer (EFT) Credit

NOTE: These instructions also provide guidance for payments of the City of Detroit Corporate Income Tax and Income Tax Withholding administered by the Michigan Department of Treasury.

You have selected Electronic Funds Transfer (EFT) Credit as your payment method. Provide a copy of these procedures to your contracted EFT provider or financial institution to ensure proper formatting of EFT credit payments made to the Michigan Department of Treasury (Treasury).

1. EFT credit payments made to Treasury must use the *Cash Concentration and Disbursement plus Addenda (CCD+)* record format. If the payment data is not provided in this specific formatting, Treasury will not recognize the payment or payment effective date and result in the incorrect posting of your payment.
2. Determine the data fields you must include in the EFT Addendum record. This will include the taxpayer identification number, tax type code, and the tax period end date for which you are reporting. Your taxpayer identification number will remain constant. The tax type code will change based upon whether you are making a monthly/quarterly or annual payment. The tax period end date will change with each monthly/quarterly or annual payment you send, unless sending multiple payments for the same period.
3. When you are ready to make a payment, arrange for the creation and transmission of your EFT Credit file to the State of Michigan financial institution account.
4. See attached "Appendix A" to determine the applicable tax type code(s), Routing Transit Number and Financial Institution Account Number that the payment transmission should be designated to.

NOTE: Many financial institutions require at least 24 hours advance notice before a transmission is completed. Contact your financial institution for proper lead times and specific deadlines to ensure a timely payment is received by Treasury either on or before the due date.

Michigan CCD+ Addenda Record Format

The Michigan Department of Treasury (Treasury) requires the use of the ACH Cash Concentration and Disbursement Plus (CCD+) format for EFT Credit payments. The plus (of the CCD+) represents the Addenda Record used to transmit your payment information. In an effort to provide greater uniformity to multi-state payers, this addenda record format further follows the TXP convention recommended by the Federation of Tax Administrators. When creating your payment file, this record must be formatted according to the Michigan CCD+ TXP Addenda Format specifications outlined below. See Appendix A for additional details.

NUMBER	FIELD NAME	FIELD TYPE	POSITION	LENGTH	CONTENTS
1	Segment Identifier	Alphanumeric	1 – 3	3	"TXP"
2	Separator	Alphanumeric	4	1	“*”
3	Taxpayer Identification Number	Alphanumeric	5 – 13	9	Federal Employer Identification Number or Michigan Department of Treasury assigned account number ("ME..." or "TR..."). Please enter the entire account number, including the hyphen.
4	Separator	Alphanumeric	14	1	“*”
5	Tax Type Code	Numeric	15 - 19	5	<i>See Appendix A for values.</i>
6	Separator	Alphanumeric	20	1	“*”
7	Tax Period End Date	Numeric	21 – 26	6	Period for which the payment was accrued in "YYMMDD" format ("DD" should be the last day of the month.)
8	Separator	Alphanumeric	27	1	“*”
9	Amount Type 1	Alphanumeric	28	1	"T" for tax.
10	Separator	Alphanumeric	29	1	“*”
11	Amount 1	Numeric	30 – 39	10	Amount of tax being paid in "\$\$\$\$\$\$cc" format ("cc," cents must be filled in even if you transfer whole dollar amounts.)
12	Separator	Alphanumeric	40	1	“*”
13	Amount Type 2	Alphanumeric	41	1	"P" for penalty.
14	Separator	Alphanumeric	42	1	“*”
15	Amount 2	Numeric	43 - 52	10	Amount of penalty being paid in "\$\$\$\$\$\$cc" format ("cc," cents must be filled in even if you transfer whole dollar amounts.)
16	Separator	Alphanumeric	53	1	“*”
17	Amount Type 3	Alphanumeric	54	1	"I" for interest.
18	Separator	Alphanumeric	55	1	“*”
19	Amount 3	Alphanumeric	56 - 65	10	Amount of interest being paid in "\$\$\$\$\$\$cc" format ("cc," cents must be filled in even if you transfer whole dollar amounts.)
20	Terminator	Alphanumeric	66	1	“\”

Fields 12-19 are optional and only need to be completed if penalty and/or interest are being paid.

Field 20 is a mandatory field. No character(s) should follow the terminator character “\”.

EXAMPLES OF PROPERLY FORMATTED ADDENDA RECORDS

Example 1:

You are ABC Manufacturing Inc. (FEIN 12-3456789) and are making a monthly Sales tax payment, for January of 2015, in the amount of \$15,000.00.

Your Addenda Record should contain in positions 1 through 66:

Number/Field Name	1	2	3	4	5	6	7	8	9	10	11	20
Contents	TXP*123456789*04200*150131*T*1500000\											

Example 2:

You are ABC Manufacturing Inc. (FEIN 12-3456789) and are making a late monthly Withholding tax payment, for January of 2015, in the amount of \$12,200.50. The tax amount is \$12000.00, penalty amount is \$200.00 and interest amount is \$0.50.

Your Addenda Record should contain in positions 1 through 66:

Number/Field Name	1	3	5	7	9	11	13	15	17	19	20
Contents	TXP*123456789*01100*150131*T*0001200000*P*0000020000*I*000000050\										

Appendix A

Sales Tax	
Tax Type Code	04200
Routing Transit Number	072000326
Financial Institution Account Number (2014 and prior)	0659083
Financial Institution Account Number (2015)	754037133
Use Tax	
Tax Type Code	04400 Sales and Rentals 04500 Purchases
Routing Transit Number	072000326
Financial Institution Account Number (2014 and prior)	0659083
Financial Institution Account Number (2015)	754037133
Withholding Tax – Employer and Retirement	
Tax Type Code	01100
Routing Transit Number	072000326
Financial Institution Account Number (2014 and prior)	0659083
Financial Institution Account Number (2015)	754037133
Corporate Income Tax	
Tax Type Code	02170 Estimates 02370 Extensions 02670 Annual
Routing Transit Number	072000326
Financial Institution Account Number	754037133
Flow Through Withholding	
Tax Type Code	02010 Corporation Quarterly 02020 Individual Quarterly 02675 Annual
Routing Transit Number	072000326
Financial Institution Account Number	754037133
Michigan Business Tax	
Tax Type Code	02355 Extensions 02655 Annual
Routing Transit Number	072000326
Financial Institution Account Number	754037133
ESA ACH Payments	
Tax Type Code	02045
Routing Transit Number	072000326
Financial Institution Account Number	754037133
City of Detroit Corporate Income Tax	
Tax Type Code	02110 Estimates (Beginning with TY2017 Estimates) 02610 Annual (Beginning with TY2016 Annual Return)
Routing Transit Number	072000326
Financial Institution Account Number	754037133

City of Detroit Income Tax Withholding	
Tax Type Code	01115 Monthly/Quarterly (Beginning with TY2017 Estimates) 01120 Annual (Beginning with TY2017 Annual Return)
Routing Transit Number	072000326
Financial Institution Account Number	754037133