

**ELECTRONIC**

**FUNDS TRANSFER**

GUIDELINES



**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:

- Email. . . . . [CentralReg@LA.GOV](mailto:CentralReg@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.

An 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 website

- *Louisiana Taxpayer Access Point (LaTAP) System*  
Taxpayers may make electronic payments via the Department’s website 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](http://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 credit will be given 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 website, [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov), or directly through the vendor’s site at <https://ldr.tylerportico.com/payments/billsearch/>. Payments may also be made by telephone through Tyler Technologies at 833-458-6521. 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.

Tyler Technologies Technical Support Number: 855-780-1171

### 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](http://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 in person or by courier to the Department 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; therefore, 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 ( <i>must be proclaimed</i> )
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 La. 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 website at [www.revenue.louisiana.gov/latap](http://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, log in 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

### For Individual Payments only

LDR's Originator Name ..... LOUISIANA REVEN

LDR's Originator Number..... 9406139000

### For Business Payments only

LDR's Originator Name ..... STATE OF LOUISI

LDR's Originator Number..... 1406139000

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 <sup>1</sup>	1	29	29	T=Tax, U=Under Protest
Separator	1	30	30	*
Payment Amount	10	31	40	\$\$\$\$\$\$\$cc
Terminator	1	41	41	\
Filler	39	42	80	Spaces

<sup>1</sup> 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 includes information needed to classify the payment.

It is recommended that the Company Batch Header Record contains 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	"Tax Payment"

### 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 this address:

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 in person or by courier to the Department 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 penalties will apply.

## VI. Tax Type Codes

Tax Description	Tax Code
<b>CORPORATION INCOME/FRANCHISE</b>	
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
<b>FIDUCIARY</b>	
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
<b>PARTNERSHIP</b>	
Registration or payment with original or amended return . . . . .	03601
Income tax payment with extension . . . . .	03602
Estimated income tax payment . . . . .	03603
Escrow payment . . . . .	03604
Audit escrow payment . . . . .	03605
Electric and Hybrid Vehicle Road Usage Fee payment . . . . .	03606
Audit payment . . . . .	03607
<b>EXCISE</b>	
<b>Telecommunication Tax for the Deaf</b>	
Registration or payment with original or amended return . . . . .	05106
Accounts receivable . . . . .	05107
Audit payment . . . . .	05108
Escrow payment . . . . .	05109
Audit escrow payment . . . . .	05110
<b>Therapeutic Marijuana</b> . . . . .	05130
<b>Transportation Network</b> . . . . .	05140

Tax Description	Tax Code
<b>IFTA Licensees [companies]</b>	
Registration or payment with original or amended return . . . . .	06101
Accounts receivable . . . . .	06102
Decal request . . . . .	06103
Application fee . . . . .	06104
Audit payment . . . . .	06105
Escrow payment . . . . .	06106
Audit escrow payment . . . . .	06107
<b>IFTA Jurisdictions [other states]</b>	
Registration or payment with original or amended return . . . . .	06201
Accounts receivable . . . . .	06202
Audit payment . . . . .	06203
<b>Beer</b>	
Registration or payment with original or amended return . . . . .	06301
Accounts receivable . . . . .	06302
Audit payment . . . . .	06303
Escrow payment . . . . .	06304
Audit escrow payment . . . . .	06306
<b>Alcohol</b>	
Registration or payment with original or amended return . . . . .	06401
Accounts receivable . . . . .	06402
Audit payment . . . . .	06403
Escrow payment . . . . .	06404
Audit escrow payment . . . . .	06406
<b>Wines Direct Shipper</b>	
Registration or payment with original or amended return . . . . .	06601
Accounts receivable . . . . .	06602
Audit payment . . . . .	06603
Escrow payment . . . . .	06604
Audit escrow payment . . . . .	06606
<b>Tobacco</b>	
Accounts receivable . . . . .	07330
Audit payment . . . . .	07331
Registration or payment with original or amended return . . . . .	07332
Escrow payment . . . . .	07333
Audit escrow payment . . . . .	07334
<b>Tobacco Stamps</b>	
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
<b>Consumable Hemp Products</b>	
Registration or payment with original or amended return . . . . .	07401
Accounts receivable . . . . .	07402
Audit payment . . . . .	07403
Escrow payment . . . . .	07404
Audit Escrow payment . . . . .	07405

Tax Description	Tax Code
<b>Retail Dealers of Vapor Products</b>	
Registration or payment with original or amended return . . . . .	08431
Accounts receivable . . . . .	08432
Audit payment . . . . .	08433
Escrow payment . . . . .	08434
Audit Escrow payment . . . . .	08435
<b>Hazardous Waste</b>	
Registration or payment with original or amended return . . . . .	09001
Accounts receivable . . . . .	09002
Audit payment . . . . .	09003
Escrow payment . . . . .	09004
Audit escrow payment . . . . .	09006
<b>Inspection and Supervision</b>	
Registration or payment with original or amended return . . . . .	15001
Accounts receivable . . . . .	15002
Audit payment . . . . .	15003
Escrow payment . . . . .	15004
Audit escrow payment . . . . .	15005
<b>Transportation and Communication</b>	
Registration or payment with original or amended return . . . . .	15011
Accounts receivable . . . . .	15012
Audit payment . . . . .	15013
Escrow payment . . . . .	15014
Audit escrow payment . . . . .	15016
<b>INDIVIDUAL INCOME</b>	
<b>Individual Income</b>	
Period payment . . . . .	01001
Return copy payment. . . . .	01002
<b>Lien Payment</b>	
Lien payment. . . . .	01003
Escrow payment . . . . .	01004
<b>Consumer Use Payment</b> . . . . .	01006
<b>Declaration Payment</b> . . . . .	01200
<b>Return Payment.</b> . . . . .	01300
<b>Extension Payment.</b> . . . . .	.01400
<b>Audit Payment</b>	
Audit payment . . . . .	01500
Audit escrow payment . . . . .	01501
Electric and Hybrid Vehicle Road Usage Fee payment . . . . .	01502

Tax Description	Tax Code
<b>MOTOR FUELS</b>	
<b>Fuel Backup</b>	
Registration or payment with original or amended return . . . . .	05401
Accounts receivable . . . . .	05402
Audit payment . . . . .	05403
<b>Terminal Operator (Monthly or Annual)</b>	
Registration or payment with original or amended return . . . . .	05501
Accounts receivable . . . . .	05502
Audit payment .. . . .	05503
Escrow payment . . . . .	05504
Audit escrow payment . . . . .	05505
<b>Transporter</b>	
Registration or payment with original or amended return . . . . .	05601
Accounts receivable . . . . .	05602
Audit payment . . . . .	05603
Escrow payment . . . . .	05604
Audit escrow payment . . . . .	05605
<b>Importer</b>	
Registration or payment with original or amended return . . . . .	05701
Accounts receivable . . . . .	05702
Audit payment . . . . .	05703
Escrow payment . . . . .	05704
Audit escrow payment . . . . .	05705
<b>Distributor/Exporter/Blender</b>	
Registration or payment with original or amended return . . . . .	05801
Accounts receivable . . . . .	05802
Audit payment . . . . .	05803
Escrow payment . . . . .	05804
Audit escrow payment . . . . .	05805
<b>Supplier/Permissive Supplier</b>	
Registration or payment with original or amended return . . . . .	05901
Accounts receivable . . . . .	05902
Audit payment . . . . .	05903
Escrow payment . . . . .	05904
Audit escrow payment . . . . .	05905
<b>Aviation Fuel</b>	
Registration or payment with original or amended return . . . . .	06001
Accounts receivable . . . . .	06002
Audit payment . . . . .	06003
Escrow payment . . . . .	06004
Audit escrow payment . . . . .	06005

Tax Description	Tax Code
<b>SALES</b>	
<b>General Sales (R-1029)</b>	
Registration or payment with original or amended return . . . . .	04101
Accounts receivable . . . . .	04102
Audit payment . . . . .	04103
Escrow payment . . . . .	04104
Audit escrow payment . . . . .	04106
<b>Automobile Rental Excise (R-1329)</b>	
Registration or payment with original or amended return . . . . .	.04111
Accounts receivable . . . . .	.04112
Audit payment . . . . .	.04113
Escrow payment . . . . .	.04114
Audit escrow payment . . . . .	.04116
<b>Hotel/Motel Jefferson/Orleans (R-1029 DS)</b>	
Registration or payment with original or amended return . . . . .	04121
Accounts receivable . . . . .	04122
Audit payment . . . . .	04123
Escrow payment . . . . .	04124
Audit escrow payment . . . . .	04125
<b>NOEHA Hotel Room Occupancy (R-1325)</b>	
Registration or payment with original or amended return . . . . .	04131
Accounts receivable . . . . .	04132
Audit payment . . . . .	04133
Escrow payment . . . . .	04134
Audit escrow payment . . . . .	04135
<b>Statewide Hotel/Motel (R-1029 H/M)</b>	
Registration or payment with original or amended return . . . . .	04141
Accounts receivable . . . . .	04142
Audit payment . . . . .	04143
Escrow payment . . . . .	04144
Audit escrow payment . . . . .	04145
<b>Prepaid 911 Charge (R-1140)</b>	
Registration or payment with original or amended return . . . . .	04151
Accounts receivable . . . . .	04152
Audit payment . . . . .	04153
Audit escrow payment . . . . .	04154
<b>Direct Marketer (R-1031E)</b>	
Registration or payment with original or amended return . . . . .	04161
Accounts receivable . . . . .	04162
Audit payment . . . . .	04163
Escrow payment . . . . .	04164
Audit escrow payment . . . . .	04165

Tax Description	Tax Code
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**SEVERANCE****Oil**

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

**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

<b>Natural Gas Franchise . . . . .</b>	<b>08220</b>
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**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