CITY OF PHILADELPHIA DEPARTMENT OF REVENUE

ACH Credit record format for Wage Tax

The following instructions are for all ACH credit users making Wage Tax payments.

The **ACH TXP Addenda Record - Field 3 (the "7" Record)** for ACH Credits should look like the following:

A   B   C   D   E   F   G   H   I

705TXP*0001234567*01*211231*T*0000000100*P*0*0000*\

TXP01 through TXP08 records are separated by asterisks and all are mandatory.

TXP01 (A): Taxpayer ID field: You must be registered with the City of Philadelphia Department of Revenue in order to make a Philadelphia ACH payment. Please register online at **tax-services.phila.gov** or call 215-686-6600 to set up your account or verify your information. The taxpayer ID field must be one of the following 3 options:

1) **Philadelphia Tax Identification Number (PHTIN):** This is a 10-digit number assigned to you at the time of registration with the City of Philadelphia. If you were previously assigned a 7-digit city tax account number, then your new PHTIN is the old number with 3 zeros in the front. For example, if your old city account number is 1234567, then your PHTIN is 0001234567. Make sure to use the new PHTIN (10-digits, not 7) in the taxpayer ID field. If an entity is registered for more than 1 of a particular tax account type (e.g. Use & Occupancy or Parking), then this ID type **cannot** be used when making payments for these accounts. Instead, you must use the Account Number (see Option 5).

2) **Federal Employer Identification Number (FEIN)**: To make payments for tax types registered under your FEIN (ex: Wage), enter you FEIN in this field and enter '1' in TXP09 (I) field. This option is only available if you are registered. If an entity is registered for more than 1 of a particular tax account type (e.g. Use & Occupancy or Parking), then this ID type **cannot** be used when making payments for these tax accounts. Instead, you must use the Account Number (see Option 5).

3) **Social Security Number (SSN):** To make payments for tax types registered under your SSN (ex. School Income Tax), enter your SSN in this field and enter '2' in TXP09 (I) field. If an entity is registered for more than 1 of a particular tax account type (e.g. Use & Occupancy or Parking), then this ID type **cannot** be used when making payments towards said accounts. Instead, you must use the Account Number (see Option 5).

4) **OPA Number:** 9-digit property ID issued from the Office of Property Assessment. You **must** use this number to make payments for Real Estate (Tax Type 60) or Refuse Fees (Tax Type 12).

5) **Account Number:** 11-digit number assigned to your specific tax account at the time of registration with the City of Philadelphia. Each of your different tax accounts will have a unique number assigned to it. To make payments using the account number, enter the number in this field and enter '3' in TXP09 (I) field. You **must** use this number to make payments for Use & Occupancy (Tax Type 84) or Parking (Tax Type 08) if your entity is registered for more than 1 of these tax account types. If you are unsure of your account number, login to view your tax accounts on **tax-services.phila.gov** or call taxpayer services at 215-686-6600.

6) **Invoice Number:** To make payments for a Licensing & Inspections Abatement Invoice, enter the last 9 digits of the invoice number in the ID field. The number should be written without any dashes. For example, if the invoice number on the bill you want to pay is WO-2022-000349, then the ID field must be **022000349**. Note that you can only pay **Abatement Invoices** using this method.

7) **Letter ID:** To make payments for bills received in the mail from the Department of Revenue, use tax type '99' and enter the letter ID in the top right corner of the Demand for Payment letter received. The letter ID starts with "L" and is proceeded by 10 digits (ex: "L0000000058").

TXP02 (B): Tax Type field: This is a 2-character field, right justified. Follow the table below to determine the appropriate value for the payment you are submitting. For example, when paying Wage Tax you would use "01".

Tax Type	Tax Type Code
Wage	01
Earnings	02
Net Profits	03
Amusement	06
Parking	08
Mechanical Amusement	09
Beverage	10
Police	99
Vehicle Rental	14
Realty Transfer	99
Hotel	23
Business Income & Receipts	24
Tobacco	27
Liquor	28
School Income	29
Hospital	32
Agency Receivables/Licensing & Inspections Abatement Invoices	46
Valet Parking	58
Real Estate	60
Refuse Fees	12
Outdoor Advertising	76
Use and Occupancy Landlord	84
Use and Occupancy Tenant	85
Bill Payment	99

TXP03 I: Tax Period End Date field: The last day of the taxable period for which your payment is intended for. It is a 6-character field, the format for the date is YYMMDD. The City of Philadelphia's new tax system, PRISM, defines the length of the taxable period by the frequency in which you are expected to file a return. For example, a tax type where you are only required to file a return after the end of the

year has an annual taxable period. The system only utilizes monthly, quarterly, or yearly taxable periods. See the end of this document for guidance on which date to use based on the tax type you are submitting payment for. In the above example, the payment is for Wage Tax, which for tax year 2021 had an annual taxable period, so the tax period end date is 211231.

Please call taxpayer services at 215-686-6600 for any questions pertaining to the tax period end date field. Failure to use the correct date will result in the misapplication of your payment, assessment of interest and penalty and/or legal action.

TXP04 (D): "T" field: This denotes that the Tax paid field is to follow.

TXP05 I: Tax Paid field: This is the total payment amount. It must be a 10-character field, right justified. In the above example, $1.00 is being paid.

TXP06 (F) "P" field: This denotes the Penalty and Interest field is to follow.

TXP07 (G): Penalty and Interest field: This field should always be zero ("0"). If a value is entered in this field it will be totaled with the amount of the tax paid field and applied to your tax account in accordance with the City of Philadelphia Department of Revenue payment allocation rules.

TXP08 (H): Period /Year field: This field should always be zero ("0").

TXP09 (I): ID Type Indicator field: Follow the rules below to determine the appropriate value for this field based on the value in the **TXP01 (A) field**

If Value in TXP01 (A) is a:	Then Value in TXP09 (I) must be:
Philadelphia Tax Identification Number/OPA Number/Invoice Number/Letter ID	Blank (Must include asterisk delimiter)
Federal Employer Identification Number (FEIN)	'1'
Social Security Number (SSN)	'2'
Account Number (ACC)	'3'

Failure to use the correct ID Type Indicator will result in the misapplication of your payment, assessment of interest and penalty and/or legal action.

Filing Frequency by Tax Type

Tax Type	Filing Frequency
Wage	2021 and prior – Annual 2022 and after – Quarterly
Earnings	Annual
Net Profits	Annual
Amusement	Monthly
Parking	Monthly
Mechanical Amusement	Annual
Beverage	Monthly
Police	**See Notes Below**
Vehicle Rental	Monthly

Realty Transfer	**See Notes Below**
Hotel	Monthly
Business Income & Receipts	Annual
Tobacco	Annual
Liquor	2021 and prior – Annual 2022 and after – Quarterly
School Income	Annual
Hospital	Quarterly
Agency Receivables/Licensing & Inspections Abatement Invoices	**See Notes Below**
Valet Parking	Monthly
Real Estate	Annual
Refuse	Annual
Outdoor Advertising	Monthly
Use and Occupancy Landlord	Monthly or Annual
Use and Occupancy Tenant	Monthly or Annual

Annual Frequency

If according to the above table, your filing frequency is annual, the last day of the year is your tax period end date. The month and day is always 12/31. The year you use is based on the tax year the payment is for.

For example, if you are making an estimated payment of Net Profits tax for the 2022 tax year, your period end date will be **221231**. You will use this same date regardless of which installment, 1st or 2nd, payment you are making.

Quarterly Frequency

If according to the above table, your filing frequency is quarterly, the last day of the quarter is your tax period end date. Use the table below to determine the month and day to use based on the quarter you are submitting a payment for. The year you use is based on the tax year the payment is for.

Quarter	Date (MM/DD)
1	3/31
2	6/30
3	9/30
4	12/31

For example, if you are making a payment towards the first quarter Hospital tax due for the 2022 tax year, your period end date will be **220331**.

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If you are an employer who pays Wage tax on a weekly, semi-weekly, or monthly basis, you will use the same period end date for every wage withholding payment submitted during the quarter. For example, if you are making a payment for wages withheld during the month of January for the 2022 tax year, your period end date will be 220331. If you are making a payment for wages withheld during the first week of May for the 2022 tax year, your period end date will be 220630.

If you are a business who pays Liquor tax monthly, you will use the same period end date for every payment submitted during the quarter. For example, if you are making a payment of liquor tax collected during the month of January for the 2022 tax year, your period end date will be 220331. If you are making a payment of liquor tax collected during the month of August for the 2022 tax year, your period end date will be 220930.

Monthly Frequency

If according to the above table, your filing frequency is monthly, the last day of the month is your tax period end date. Use the table below to determine the month and day to use based on the month you are submitting a payment for. The year you use is based on the tax year the payment is for.

Month	Date (MM/DD)
January	1/31
February	2/28 or 2/29 if leap year
March	3/31
April	4/30
May	5/31
June	6/30
July	7/31
August	8/31
September	9/30
October	10/31
November	11/30
December	12/31

For example, if you are making a payment of beverage tax collected during the month of January for the 2022 tax year, your period end date will be 220131.

Department of Revenue Bills

If you are paying a bill received from the Department of Revenue via ACH credit, you can omit the tax period end date field or fill with 0s. For example, to pay a Demand for Payment bill where the Letter ID is L0000043855, the correct addenda for the payment is –

705TXP*L0000043855*99*000000*T*0000000100*P*0*0000*\

Or you could use –

705TXP*L0000043855*99**T*0000000100*P*0*0000*\

Last updated: September 2023

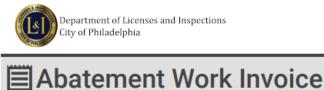|	
Letter Date:	March 2, 2022
Letter ID:	L0000043855
Philadelphia Tax ID:	0002562601

Agency Receivables/Licensing & Inspections Abatement Invoices

To pay your Licensing & Inspections abatement work invoice via ACH credit, use the Invoice Date on the bill as the tax period end date. For example, to pay the bill below, the value for the tax period end date (TXP03) field must be 220113. If the total bill amount is $1, then the correct addenda for my payment is as follows -

705TXP*022000349*46*220113*T*0000000100*P*0*0000*\

**Department of Licenses and Inspections
City of Philadelphia**

Abatement Work Invoice

Invoice Number WO-2022-000349

RESPONSIBLE PARTY	INVOICE DATE
████████████	January 13, 2022

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