

# EFTPS-Same Day Pay



**If you ever need the Same-Day Payment method, you will need to make arrangements with your financial institution ahead of time.**

While EFTPS-Direct and EFTPS-Through a Financial Institution are the primary payment mechanisms for EFTPS, taxpayers may also use the EFTPS-Same Day Pay mechanism. EFTPS-Same Day Pay provides taxpayers with an electronic means of reporting and paying federal taxes on the tax due date as a back-up to EFTPS-Direct or EFTPS-Through a Financial Institution. This mechanism is operated by the Federal Reserve Bank (FRB), and is available to all business taxpayers.



**PLEASE NOTE:** The cost of EFTPS-Same Day Pay to the taxpayer is typically higher than other EFTPS payment methods. Taxpayers are encouraged to discuss the cost of the same-day payment mechanisms with their bank.



**PLEASE NOTE:** Before using EFTPS-Same Day Pay, discuss with your financial institution how information should be sent and what deadlines apply.

## *Instructions for Submitting Same Day Payments*

- 1** Contact your financial institution to ensure that it has received the Depository Institution Guidelines for use of Fedwire Same Day Federal Tax Deposits. If it has not received these instructions, the financial institution should contact its local Federal Reserve Bank's Fedwire Operations area.
- 2** Photocopy and complete the EFTPS-Same Day Pay Worksheet Steps (page 26) prior to initiating a same-day payment. Provide your financial institution with the necessary information reflected in the worksheet. Please refer to the IRS Tax Form Numbers – EFTPS-Same Day Pay (pages 24-25) for the appropriate tax type prefix numbers, etc. Only one tax type, one tax period, and one Employer Identification Number can be paid per same-day payment transaction. If multiple tax types or tax periods are being paid under one Employer Identification Number, separate same-day (Fedwire) payments must be used.
- 3** Please note that transaction(s) must be received by the Federal Reserve Bank from your financial institution by 5:00 p.m. Eastern Time for you to receive timely credit. Your financial institution will require some amount of time prior to 5:00 p.m. to complete processing.
- 4** Receive and retain the appropriate reference numbers from your financial institution to document your transaction. When the transaction is accepted, the Federal Reserve will also assign a reference number which is passed to the IRS. Your financial institution can obtain this number if there is a need to trace the transaction on the tax due date. The taxpayer can call EFTPS Customer Service to obtain the EFT Acknowledgement Number on the calendar day after the transaction was completed.





## IRS Tax Form Numbers — EFTPS-Same Day Pay

The IRS Tax Form Numbers table for EFTPS-Same Day Pay on pages 24-25 provides the valid tax type prefix (first 4 digits) and valid suffixes (last digit of tax type) that should be used when making your tax payment via the EFTPS-Same Day Pay method.

The valid prefix and suffixes are required by IRS in order to process your payment correctly.

If you are reporting a Form 720 IRS Tax Form Number, the valid Tax Type Prefix is 7200. The next column indicates the coordinating valid suffix required to process your payment correctly.

**Please Note:**  
**These tables are to be used for completing the EFTPS-Same Day Pay Worksheet on page 26. DO NOT USE these tables for other payment methods.**

IRS Tax Form Number	Tax Description	Tax Type Prefix	Valid Suffix	Valid Tax Period Ending Months
706GS(D)	Generation-Skipping Transfer Tax for Terminations	7063	3, 4, 7, 8, 9, B	12
720	Quarterly Excise Tax (see subcategory listing on page 25)	7200	3, 4, 5, 7, 8, 9, B	03, 06, 09, 12
730	Tax on Wagering	0730	3, 4, 7, 8, 9, B	01-12
926	Return by Transferor of Property to Foreign Corporation, Estate, Trust or Partnership	0926	3, 4, 7, 8, 9, B	12
940	Employer's Annual Unemployment Tax Return Federal Tax Deposit	0940	3, 4, 5, 7, 8, 9, B	12
941	Employer's Quarterly Tax Return (all Form 941 series) Federal Tax Deposit (see subcategory listing on page 25)	9410	0, 3, 4, 5, 7, 8, 9, B	03, 06, 09, 12
943	Employer's Annual Tax for Agricultural Employees Federal Tax Deposit	0943	3, 4, 5, 7, 8, 9, B	12

## Valid IRS Tax Types and Subcategories in EFTPS (see Legend for Tax Type Suffixes on page 25)

IRS Tax Form Number	Tax Description	Tax Type Prefix (First 4 digits)	Valid Suffixes (Last digit of tax type) (see Legend on page 16)	Valid Tax Period Ending Months
11-C	Special Tax Return and Application for Registry-Wagering	0111	3, 4, 7, 8, 9, B	01-12
706GS(D)	Generation-Skipping Transfer Tax for Distribution	7062	3, 4, 7, 8, 9, B	12
706GS(T)	Generation-Skipping Transfer Tax for Terminations	7063	3, 4, 7, 8, 9, B	12
720	Quarterly Excise Tax (see subcategory listing on page 25)	7200	3, 4, 5, 7, 8, 9, B	03, 06, 09, 12
730	Tax on Wagering	0730	3, 4, 7, 8, 9, B	01-12
926	Return by Transferor of Property to Foreign Corporation, Estate, Trust or Partnership	0926	3, 4, 7, 8, 9, B	12
940	Employer's Annual Unemployment Tax Return Federal Tax Deposit	0940	3, 4, 5, 7, 8, 9, B	12
941	Employer's Quarterly Tax Return (all Form 941 series) Federal Tax Deposit (see subcategory listing on page 25)	9410	0, 3, 4, 5, 7, 8, 9, B	03, 06, 09, 12
943	Employer's Annual Tax for Agricultural Employees Federal Tax Deposit	0943	3, 4, 5, 7, 8, 9, B	12
945	Withheld Federal Income Tax Federal Tax Deposit	0945	0, 3, 4, 5, 7, 8, 9, B	12
990	Organization Exempt Income Tax	0990	3, 4, 7, 8, 9, B	01-12*
990BL	Information and Initial Excise Tax Return for Black Lung Benefit Trust and Certain Related Persons	9901	3, 4, 7, 8, 9, B	01-12*
990C	Exempt Cooperative Association Income Tax Return	9902	2, 3, 4, 6, 7, 8, 9, B	01-12*
990PF	Return of Private Foundation Tax Federal Tax Deposit	9903	3, 4, 6, 7, 8, 9, B	01-12*
990T	Exempt Organization Business Income Tax Return	9904	2, 3, 4, 6, 7, 8, 9, B	01-12*
1041	Fiduciary Income Tax Return	1041	2, 3, 4, 6, 7, 8, 9, B	01-12*
1041A	US Information Return – Trust Accumulation of Charitable Amounts	1411	3, 4, 7, 8, 9, B	01-12*
1042	Annual Withholding Tax Return for US Source Income of Foreign Persons	1042	3, 4, 5, 7, 8, 9, B	12
1065	Partnership Return of Income	1065	2, 3, 4, 6, 7, 8, 9, B	01-12*
1066	Real Estate Mortgage Investment Conduit Income Tax	1066	3, 4, 7, 8, 9, B	01-12
1120	US Corporation Income Tax Federal Tax Deposit	1120	0, 2, 3, 4, 6, 7, 8, 9, B	01-12*
1120DISC	Domestic International Sales Corporation Return	1121	3, 4, 7, 8, 9, B	01-12*
2290	Heavy Vehicle Use Tax Return	2290	3, 4, 7, 8, 9, B	01-12
2438	Regulated Investment Company - Undistributed Capital Gains	2438	3, 4, 7, 8, 9, B	12

\*Note: For these tax forms, the tax period ending month must match the company's fiscal year.

## Valid IRS Tax Types and Subcategories in EFTPS

IRS Tax Form Number	Tax Description	Tax Type Prefix (First 4 digits)	Valid Suffixes (Last digit of tax type) (see Legend below)	Valid Tax Period Ending Dates
3520	Information Return - Creation/Transfer to Foreign Trusts	3520	3, 4, 7, 8, 9, B	12
4720	Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 & 42 of the IRC	4720	3, 4, 7, 8, 9, B	01-12
5227	Split-Interest Trust Information Return	5227	3, 4, 7, 8, 9, B	01-12*
5811	Examination Return Preparer Case Closing Document	5811	3, 4, 7, 8, 9, B	01-12
6069	Return of Excess Tax on Excise Contribution to Black Lung Trust	6069	3, 4, 7, 8, 9, B	12
8038	Information Return for Tax Exempt Private Activity Bond Issue	8038	3, 4, 7, 8, 9, B	01-12
8288	U.S. Withholding Tax Return for Disposition by Foreign Persons of U. S. Real Property Interests	8288	3, 4, 7, 8, 9, B	01-12
8404	Interest Charge on DISC-Related Deferred Tax Liability	8404	3, 4, 7, 8, 9, B	01-12
8612	Return of Excise Tax on Undistributed Income of Real Estate Investment Companies	8612	3, 4, 7, 8, 9, B	01-12
8613	Return of Excise Tax on Undistributed Income of Regulated Investment Companies	8613	3, 4, 7, 8, 9, B	01-12
8697	Interest Under the Look-Back Method for Completed Long-Term Contracts	8697	3, 4, 7, 8, 9, B	01-12
8725	Excise Tax on Greenmail	8725	3, 4, 7, 8, 9, B	01-12
8752	Required Payment or Refund Under Section 7519	8752	3, 4, 7, 8, 9, B	12
8804	Annual Return Partnership Withholding Tax (Section 1446)	8804	3, 4, 7, 8, 9, B	01-12
8805	Foreign Partners Information Statement of Section 1446 Withholding Tax	8804	3, 4, 7, 8, 9, B	01-12
8813	Partnership Withholding Tax Payment	8804	3, 4, 7, 8, 9, B	01-12
8831	Excise Taxes on Excess Inclusions of REMC Residual Interest	8612	3, 4, 7, 8, 9, B	01-12
CT-1	Railroad Retirement Tax and Unemployment Return (see subcategory listing below)	1000	3, 4, 5, 7, 8, 9, B	12
CT-2	Employee Representatives Railroad Retirement	0002	2, 4, 7, 8, 9, B	03, 06, 09, 12

\*Note: For these tax forms, the tax period ending month must match the company's fiscal year.

### Legend for Tax Type Suffixes (Last digit of tax type)

Suffix	Type	Description
0	Amended	Tax payment made as a result of a balance due on an amended tax return.
2	Extension	Tax payment due on a request for extension of time to file.
3	Designated Payment of Fees of Collection Costs	Payment of user fees (for example, photocopies, installment agreements) or collections costs.
4	Advance Payment of Determined Deficiency	Payment made on an IRS examination or audit.
5	Deposit	Federal tax deposit.
6	Estimated	Tax payment made based on estimated liability.
7	Subsequent/With Return	Tax payment due on a return or IRS notice.
8	Designated Payment of Interest	Payment designated for interest amount due.
9	Designated Payment of Penalty	Payment designated for penalty amount due.
B	Cash Bond Payment	Payment made to stop interest on examination deficiency.

### Subcategory Codes Associated with Form Number 941

**SOCS**—Social Security Amount  
**MEDI**—Medicare Amount  
**WITH**—Withholding Amount

### Subcategory Codes Associated with Form Number CT-1

**RRT1**—RRB Tier I (FICA Equivalent)  
**RRT2**—RRB Tier II (Industry Portion)  
**RRT3**—RRB Tier III (Supplemental Annuity)



**PLEASE NOTE:** It is normal procedure for IRS subcategory codes to be added or deleted based on legislation. You may contact IRS for updates to this table.

**Tax subcategory amounts must balance to the total tax amount, or only the tax amount will be reported.**



**EFTPS Customer Service –**  
**English: 800-945-8400 • en español: 800-945-8600 • TDD (Hearing Impaired): 800-945-8900**  
**EFTPS On-Line Customer Service – 1-877-511-4899**



**Make a photocopy of the completed worksheet before giving it to your financial institution.**

## EFTPS-Same Day Pay Worksheet Steps

To make an electronic same-day federal tax deposit, please follow the steps listed below. Use the IRS Tax Form Numbers–EFTPS-Same Day Pay (pages 24 and 25) to complete steps 5, 6, and 7. You may wish to make photocopies of this worksheet for future use. Make a photocopy of the completed worksheet before giving it to your financial institution.

1. Enter total amount of Fedwire Tax Deposit \$ \_\_\_\_\_.
2. Enter Employer Identification Number (EIN) (9 digits) \_\_\_\_\_.
3. Enter Taxpayer Name Control (4 characters) \_\_\_\_\_.  
*The name control is the first four significant characters of the taxpayer name.*
4. Enter Taxpayer Name of Business (up to 35 characters) \_\_\_\_\_.
5. Enter Tax Type Prefix (5 digits) (see pages 24 and 25 for tax type codes and suffixes) \_\_\_\_\_.
6. Enter the 2-digit code for the year of your tax liability.  
*For example, for 1996, enter 96. For 2002, enter 02* \_\_\_\_\_.
7. Enter the 2-digit code for the tax period ending month for which a deposit is being made. Use 0 for the first digit of a single month (for example, 03 for March). Use the Valid Tax Period Ending Dates column on the IRS Tax Form Numbers–EFTPS-Same Day Pay (Fedwire) on pages 24 and 25 to determine valid tax months for each tax type.  
\_\_\_\_\_.

Lines 8 – 11 are **optional**.

8. Enter Tax Amount \$ \_\_\_\_\_. *(use commas and decimal point)*
9. Enter Interest Amount \$ \_\_\_\_\_. *(use commas and decimal point)*
10. Enter Penalty Amount \$ \_\_\_\_\_. *(use commas and decimal point)*  
*If provided, the total of Tax, Interest, and Penalty must equal the tax amount on line 1.*
11. Enter Tax Subcategories Information. See page 25 for subcategories. Use the valid subcategories for the tax type entered on line 5, above. Provide the subcategory and corresponding dollar amount.  
*If provided, the total of all subcategories must equal the tax amount on line 1.*

Your record of the transaction is:

1. The statement provided by your financial institution that shows the payment;
2. The EFT Acknowledgement Number, which you may receive by calling EFTPS Customer Service the calendar day **after** the transaction was completed.