



Massachusetts Department Of Revenue

INSTRUCTIONS FOR BULK/ BATCH FILING ***1ES ESTIMATED TAX PAYMENTS***

*Information Services Organization
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General Information

This user guide has been designed to provide specifications and requirements to Fiduciaries for electronically paying multiple 1ES ACH debit payments to the Massachusetts Department of Revenue (MDOR).

Electronic payment of multiple 1ES debit payments will be submitted through the Web File for Business (WFB) upload page available to a Professional Tax Preparers (PTP) with bulk filing rights and/or via SSH (see below for guidelines). The Web File for Business application allows files to be submitted securely over the Internet (*HTTPS*) directly to MDOR. In order to use the file upload feature you must register as a Professional Tax Preparer (PTP) with Bulk Filing rights selected. When registering, be certain to check the box for rights to "Bulk File".

Important note: Submitters remitting tax payments using the ACH Debit method must make certain that banking information (RTN & account number) has been registered on WFB. This can be done at the time you register your company as a PTP, or after registration, using the Account Management menu and selecting the Manage Bank Accounts option. This process includes a test of the bank information and requires a 10-days waiting period. Payments received, that do not meet this criteria will not be processed and may be subject to penalties and interest.

- Files can be uploaded using a web browser such as Internet Explorer or Netscape.
- Security is ensured by the use of 128-bit SSL (*https*).
- Files greater than 2MB in size must use an alternative mechanism called "Secured Shell" file transfer protocol, commonly known as SSH. A users guide to SSH is available on WFB at the upload page.

File Type

This user's guide describes the file format accepted by the Massachusetts Department Of Revenue. Files must be ASCII encoded. The most current information about this format, including this user's guide, can be found on the Web File for Business application and also under software developers on the MDOR homepage.

No deviations from these specifications will be allowed. Only ASCII encoded text files will be supported.

ASCII Text File Format For MA1ES

The total width of each record is 300 characters in length. Data must be entered in each field at the exact position in the record layout. A carriage return and line feed must appear immediately after the last character of each record. The carriage return and line feed character will be placed in position 301 and 302, respectively. Do not place more than one carriage return and line feed combination following a record. Do not place any other type of delimiters between fields within a record (commas, quotation marks, etc).

Record Descriptions

The file consists of two types of records. Each file must have a header record as the first record, and a minimum of one detail record that follows. The data within the header record identifies the type of file and the transmitter of the file. The data within each subsequent detail record identifies the individual taxpayer information.

Detail records are given a sequence number; the sequence number field is used to identify a particular record within a file. Dollar amounts and all monetary fields are strictly numeric. They include dollars and cents with the decimal point assumed. Do not use punctuation in any fields. No negative amount is allowed.

Other Notes

All alphanumeric fields should be left aligned, and padded with blank spaces.

All numeric fields must be right aligned and padded with zeros.

All dollar fields are strictly numeric and cents is assumed with NO decimal place.

Massachusetts MA1ES Estimated Income Payment Text File Layout

Header Record

Location	Field Name	Length	Description of Fields
1-6	File Identifier	6	Enter "MA1EST"
7-12	Total Payment Count	6	6-digit numeric, omit hyphens & commas. Enter the total number of estimated payments(detail records) reported within the file
13-21	Transmitter FEIN	9	Federal Employer Identification Number of Transmitter
22-51	Transmitter Name	30	Left Justify, fill with blanks
52-81	Transmitter Address	30	Left Justify, fill with blanks
82-111	Transmitter City	30	Left Justify, fill with blanks
112-113	Transmitter State	2	Use Standard FIPS Postal Abbreviations
114-118	Transmitter Zip Code	5	Enter Valid Zip Code
119-123	Zip Code Extension	5	Enter Zip Extension, If N/A leave blank
124-300	Reserved	177	Enter blanks

Total Characters 300

Detail Record

Location	Field Name	Length	Description of Fields
1-1	Record Identifier	1	Enter "M"
2-7	Sequence Number	6	6 6-digit numeric, omit hyphens & commas - "000001" identifies first payment within file
8-15	Tax Period End Date	8	MMDDYYYY
16-24	Taxpayer SSN	9	No hyphens or commas
25 – 49	Taxpayer FirstName	25	First Name
50 – 74	Taxpayer LastName	25	Last Name
75 – 75	Taxpayer Middle Initial	1	Middle Initial – or blank
76 – 105	Street Address	30	The street address or P.O. Box
106 – 135	City	30	City
136 – 137	State	2	Use Standard FIPS Postal Abbreviations
138 – 142	Zip Code	5	Valid zipcode for the address
143 – 146	Zip Four	4	Valid zip+plus extension or blanks
147 – 155	Bank Routing Number	9	9-digit numeric, omit hyphens
156 – 185	Bank Name	30	Left Justify, fill with blanks
186 – 202	Bank Account Number	17	Enter 17-character Bank Account Number - Left Justify, file with blanks.
203 – 203	Account Type	1	"C" for checking, "S" for savings
204 – 211	Settlement Date	8	MMDDYYYY
212 – 223	Payment Amount	12	12-digit numeric, no commas or decimal - Right Justify, zero filled "DDDDDDDDDDCC"
224 – 232	Spouse SSN	9	SSN of spouse or blanks
233 – 257	Spouse First Name	25	Spouse first name or blank
258 – 282	Spouse Last Name	25	Spouse last name or blank
283 – 283	Spouse Middle Initial	1	Spouse middle initial or blank
284 – 300	Reserved	17	Fill with blanks

Total Characters 300

* Settlement Date rules - If left blank, the transaction will use a default settlement date. Transactions will be processed by default as of the next business day if received before 4 pm EST, otherwise two business days. If a settlement date is entered, it can not be less than the default date, or greater than the last business day before the actual due date. Therefore, files not received at least 1 business day before the due date (and before 4pm EST) will be considered late.

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