



# Massachusetts Department Of Revenue

## *FILE FORMAT & RECORD DESCRIPTIONS FOR FIDUCIARY PAYMENTS*

## General Information

This user guide has been designed to provide an overview for Fiduciaries payments, which will enable users to generate one “lump-sum” payment to the Massachusetts Department Of Revenue.

A credit payment will be initiated from a financial institute, through Automated Clearing House (ACH) directly to a specific bank account of the Commonwealth of Massachusetts. Contact the MDOR Electronic Funds Transfer group (EFT) for specification and other information, 617-887-5020. Conversely, this user guide will accommodate those who elect to make a lump sum ACH “DEBIT” transaction, were as, The Massachusetts Department Of Revenue initiates the transaction. When remitting payments using ACH Debit, make certain the banking information (RTN & Account Number) has been entered correctly on you PTP registration. This process requires a 10-day waiting period. Read on to learn more about registering as a PTP for “Web File for Business”.

A payment detail or reconciliation file must be transmitted in addition to making a payment. The following instructions will outline specific information on generating this required payment detail or reconciliation file. The purpose of the payment detail or reconciliation file will facilitate the appropriate tax liability to coincide with the appropriate taxpayers account. Files received that fail to meet this criteria will not be processed and may result in penalties and interest.

This payment detail or reconciliation file will be transmitted electronically through the Massachusetts Department Of Revenue, web base application called “WEB FILE FOR BUSINESS” (or WFB). This website allows files to be submitted securely over the Internet (*HTTPS*) directly to MDOR. In order to have the capability to access this “upload” feature you must be register as a Professional Tax Preparer or a “*PTP*”, a role within WFB. When registering, be certain to check the box for the ability to “Bulk File”. Files in size greater than 2MB will 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

No deviations from these specifications will be allowed. Only ASCII formatted text files will be supported. The total with per record is 100 characters in length. Data must be entered in each field at the exact position as described in this file 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 101 and 102, 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

This file will consist of, a minimum of 3 record types and a maximum of 4 record types should be present provided an ACH Debit transaction is incorporated. Each file must have a **Header Record (1 per file)** as the first record. The data within the header record identifies the type of file and the transmitter of the file.

The **Payment Record (Debit Payment Only)** will immediately follow the Header Record, and is required ONLY for Debit Payments transactions. However, should payments be received from ACH Credit, then this record should NOT be present.

The data within each **Detail Record (Many per file)** identifies the taxpayer's information. The federal employer's identification number, tax liability, tax periods and sequence number(s); 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.

Also, a **Summary Record (1 per file)** record located at the end of the file must be present. This record validates total sum of the tax liability/ financial transaction and determines a summary or total records present within file.

## Other Notes

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

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

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

Status information and confirmation numbers for files received as well as any processing errors that occur will be made available at the MDOR website "Web File for Business". Registered PTP's have the ability to view "File Upload History".

## Header Record

Pos	Field Name	Length	Type	Description
1-7	File Identifier	7	Constant	"MAFIDOX"
8-16	Transmitter EIN	9	Alpha	"999999999"
17-46	Transmitter Name	30	Alpha	
47	Detail Prefix	1	Constant	"X"
48-52	Detail Identifier *	5	Alpha	see rule below
53-100	Filler	48	Blank spaces	

**Total: 100**

- Detail Identifier should match value passed in ACH Credit 6 and 7 records.
- If sending ACH **Debit** payment, then leave blank.

## Payment Record

Pos	Field Name	Length	Type	Description
1-7	Record Identifier	7	Constant	"PAYMENT"
8-16	Routing Transit Number	9	Numeric	"000000000"
17-46	Bank Name	30	Alpha	
47-63	Bank Account Number	17	Numeric	"99999999900000"
64-65	Account Type	2	Alpha	"01"=Checking "02"=Savings
66-73	Settlement Date*	8	Date	"MMDDYYYY"
74-100	Filler	27	Blank spaces	

**Total: 100**

- \*Settlement Date is blank; the transaction will use a default settlement date.
- Default settlement date is next business day, received before 4pm EST, otherwise two business days.
- If Settlement Date is entered, it cannot be less than the default date, or greater than the last business day before the actual due date.

## Detail Record

Pos	Field Name	Length	Type	Description
1-7	Record Identifier	7	Constant	"VOUCHER"
8-13	Sequence Number	6	Numeric	"000001" consecutive per record
14-17	Tax Year	4	Numeric	"2003"
18-19	Tax Period	2	Alpha	"YE" or "Q1" or "Q2" or "Q3" or "Q4"
20-49	Taxpayer Name	30	Alpha	Name of Taxpayer
50-58	Taxpayer FEIN	9	Alpha	"999999999"
59-66	Fiscal Year End Date	8	Date	"MMDDYYYY"
67-78	Tax Due	12	Numeric	"\$\$\$\$\$\$\$\$\$\$\$\$"
79-100	Filler	22	Blank spaces	

**Total: 100**

## Summary Record

Pos	Field Name	Length	Type	Description
1-7	Summary Identifier	7	Alpha	"SUMMARY"
8-13	Detail Record Count	6	Numeric	"999999" Total Detail Records
14-25	Total Payment Amount	12	Numeric	"\$\$\$\$\$\$\$\$\$\$\$\$"
26-100	Filler	75	Blank spaces	

**Total: 100**