Ohio™ Department of Taxation

Bulk Filing Implementation Guide

Part A – Registration and Submission

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1. Introduction

This is **Part A** of a two-part document.

This Implementation Guide, which defines the requirements for the submission of bulk file transmissions to the Ohio Department of Taxation (ODT), exists in two parts. Part A includes requirements governing registration and the submission & transmission of files. Part B includes information related to file formats, acknowledgements and error handling.

1.1 Scope

Ohio's employer withholding bulk filing services accepts filing and payment of the following employer withholding forms:

- Ohio IT 501 Employer's Payment of Income Tax Withheld
- Ohio IT 941 Employer's Annual Reconciliation Income Tax Withheld
- Ohio SD 101 Employer's Payment of School District Tax Withheld
- Ohio SD 141 School District Employer's Annual Reconciliation

These forms are submitted via secure FTP and processed through OH|TAX. The program is available to all registered and approved bulk filers—either "reporting agents" or "transmitters"—who perform payroll services, and subsequently file one or more of the forms in-scope on behalf of multiple clients.

1.2 FSET

The Internal Revenue Service (IRS) has established an electronic filing and payment standard called FSET (Federal/State Employment Taxes). This standard has been developed to enable the filing of both federal and state employment tax returns using specially developed Extensible Markup Language (XML) schemas. Ohio's implementation of bulk filing services for employer withholding conforms to the standard defined by FSET.

All references to FSET in this and associated documents refer to version 4.4.

1.3 Contact Information

Questions about the technical implementation of Ohio's bulk filing services, including FSET or general questions about Ohio employer & school district withholding may be directed to the Ohio Department of Taxation, Employment Tax Division:

- Ohio Department of Taxation – Bulk Filing Team E-mail: bulkfileEWT@tax.ohio.gov

Technical questions or issues related to connectivity, dropping off bulk files, or picking up acknowledgements may be directed to:

- Electronic Commerce Center (ECC) E-mail: DAS.EccProduction@das.ohio.gov

1.4 Lexicon

Definitions for commonly used terms in this document are provided below:

- **ACH**: "Automated Clearing House" For more information, see, http://www.ach.com/
- **Bulk File**: The transmission submitted by a bulk filer (see below).
- **Bulk Filer**: An agent or payroll processing organization which submits bulk files containing multiple submissions being filed on behalf of multiple client companies.
- **ODT:** Ohio Department of Taxation.
- **Client Company**: The taxpayer/organization on whose behalf a submission within a bulk file is made.
- **Submission**: A single record or report within a larger transmission.
- **Transmission**: A bulk file, containing 1-***n*** submissions.

2. Bulk File Registration

The registration process for Bulk Filing has changed. Review the below PDF tutorial to start the registration process.

Bulk File Registration PDF Tutorial

Bulk File Registration Link

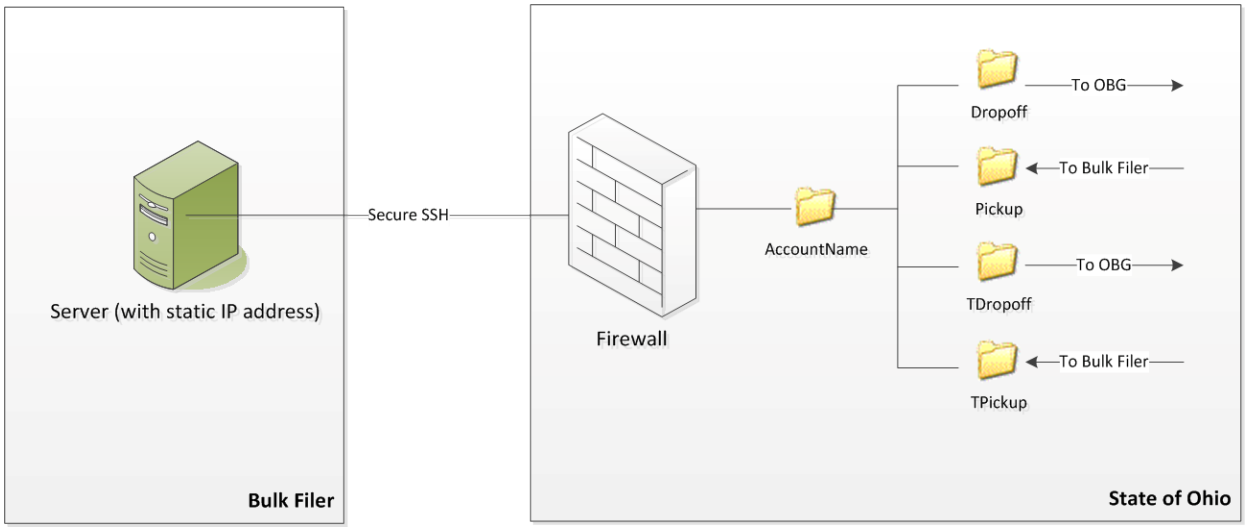
2.1 Registration for the Client Company

Client companies on whose behalf bulk files are submitted must be registered with ODT and have an active Ohio Employer Withholding account in order for a bulk filer to successfully submit a return and/or payment on their behalf

3. Transmission of Bulk Files

3.1 Overview

Bulk files will be transmitted to the ODT via secure FTP using SSH. A single account will be used both to drop off bulk files and to pick up acknowledgements as they are generated by the system.



The requirements for drop-off and pick up of files are as follows:

- The SSH client must be installed by the bulk filer.
- The pipeline will be encrypted; the payload will not.
- The bulk filer must submit files from a server having a static IP address. The bulk filer may choose to send test and production traffic from different source servers (maximum two servers total).
- Files may be compressed using any of the following programs: PKZIP, WinZip, and 7Zip.
- There is a 50MB and 25,000-record limit on file size.
- The following naming convention for files has been established:
    - The bulk filer's FEIN
    - Transmission ID of the transmitted file (See Data Definitions) oDate (YYYYMMDD)

- Example: 99999999**78786786**20130701
- The filename should be followed by an extension: either ".xml" or if the XML file is contained within a zipped file (see options above), it will be followed by the extension associated with that file type.
- Files will be processed only if the date part at the end of the file name is prior to today's date. In the Test environment, files can be processed immediately by providing a prior day's date. In Production, processing will begin at midnight the business day following file transfer.

- XSDs will be available for testing and validation of file formats before they are submitted.
- Production bulk file transmissions will utilize the following folders on the state's server:
  - DROPOFF – for bulk files (transmissions) being sent from bulk filer to OH|TAX eServices for processing
  - PICKUP – for acknowledgements and processing results being sent from OH|TAX eServices to bulk filer
- Test bulk file transmissions will utilize the following folders on the state's server:
  - TDROPOFF – for test bulk files (transmissions) being sent from bulk filer to OH|TAX eServices for processing
  - TPICKUP – for test acknowledgements and processing results being sent from OH|TAX eServices to bulk filer

3.2 Destination Server Information

All transmissions and responses (test and production) will be sent to and picked up from the same State of Ohio server. The following information identifies the state's server to which bulk file transmissions will be delivered and from which processing results may be retrieved:

Host Name: esssng.ohio.gov
IP Address: ***<will be provided during public key exchange>***

Connection Port #: 22

Authentication is both password- and key-based. 1024 or 2048 (preferred) bit RSA keys are acceptable.

Test and production transmissions will be differentiated by the folder into which

files are dropped off. Likewise, processing results will be differentiated by the folder from which acknowledgements are picked up.

- Production: DROPOFF and PICKUP
- Test: TDROPOFF and TPICKUP

3.3 Archiving of Bulk File Data

All files received in this manner will be re-encrypted using FIPS and subsequently archived. Archived files will be retained for 30 days, after which time they will be purged from the system.

3.4 Acknowledgements

Dropped off files will be parsed by the system and acknowledgements generated and placed into the bulk filer's Pickup or TPickup directory for pick up. Emails will also be generated as an active means of informing the bulk filer that acknowledgements are available. More information on acknowledgements is available in subsequent sections of this document.

Any rejected submissions should be corrected and resubmitted for processing. For ACH Credit payments, pay only the amount provided in Acknowledgement-2 file and email which represents only the successful transactions. When resubmitted, both the filing and the payment authorization should be included.

3.5 Payment

Payment information must be included as per the file specifications. Any records submitted without payment information will be rejected except when there is no balance due. Payment types cannot be mixed and matched in the same bulk file—i.e., all payment types within a given bulk file must be ACH-credit or ACH-debit, not a combination of the two.

A return filed with zero tax due and payment amount of $0.00 is acceptable if the return is to be filed without payment.

For ACH-debit transactions: Payment instructions for all successfully processed submissions will be individually submitted to the ACH network and processed in accordance with established banking procedures.
For ACH-credit transactions: An aggregate payment amount for all successfully processed submissions will be communicated to the bulk filer, who is subsequently

responsible for initiating a timely and accurate ACH-credit transaction with the bank.

See section 3.6 for more information about timelines for payment processing.

3.6 Timing and Deadlines

3.6.1 Submission of Returns

Individual submissions (returns) may be submitted any time during the filing window as defined by the ODT. Please see the following web page, and then select Due Dates and Payment Schedule for current filing deadline information.

Employer Withholding Webpage

3.6.2 Transmission of files

Transmissions (bulk files) will be processed according to the following business rules and recommendations:

- A business day is defined as any non-holiday weekday. Saturdays, Sundays, and all government/bank holidays are not business days.
- For submissions to be processed on ***Business Day X***, the transmission must be complete before 11:59 pm on the day that precedes ***Business Day X***. "Processed" means the return is considered filed (and paid, if applicable) with a confirmation and timestamp that reflects ***Business Day X***.
- It is highly recommended that transmissions be initiated well in advance of 11:59 pm to avoid any chance that the transmission does not complete by 11:59 pm. In all cases, the clocks on the OH|TAX eServices servers will be used to mark delivery completion and determine timeliness with respect to the 11:59 pm deadline.
- Transmissions should only be initiated between the hours of 6:00 am and 11:59 pm.
- It is preferred, but not required, that transmissions only occur on business days.

Examples:

- Transmission A is received at 11:00 AM on a business day Wednesday. Thursday is a government/bank holiday. Transmission A will be processed

- on Friday, assuming Friday is not a government/bank holiday.
- Transmission B is received at 4:00 PM on a business day Friday. Transmission C is received at 9:00 AM on non-business day Saturday. Both transmissions B and C will be processed the following Monday, assuming Monday is not a government/bank holiday.
- Transmission D is received at 12:30 am Monday. Transmission D will be processed on Tuesday, assuming Tuesday is not a government/bank holiday.

3.6.3 Payment Dates

3.6.3.1 *ACH Credit*

When ACH-credit is identified as the payment type for a submission, the ACH credit payment date (i.e. settlement date) will be automatically determined by OH|TAX eServices and provided to the bulk filer as part of the ACK 2 email, and ACK2 alert messages (Please see Part B of this Implementation Guide for a complete description of acknowledgements). Note that the ACH credit payment amount reported in the ACK 2 will only include the payment amounts for the submissions which were accepted.

The settlement date specified the ACK2 will generally be two business days after the date on which the bulk file transmission is processed (see section 3.6.2). Following the examples and processing dates provided in section 3.6.2, the corresponding ACH credit settlement dates would be:

- Transmission A - Tuesday of the following week, assuming Monday is not a government/bank holiday.
- Transmissions B and C - Wednesday of the following week, assuming Tuesday is not a government/bank holiday.
- Transmission D – Thursday of the same week, assuming Wednesday is not a government/bank holiday.

For all submissions paid by ACH credit, each submission's confirmation date (i.e. the date on which the return is considered filed and paid) will be the same as the processing date for the transmission as described in section 3.6.2.

The bulk filer MUST ensure that the corresponding ACH credit payment is initiated

at their financial institution in alignment with the instructions contained in the ACK 2. To avoid any risk of late payment penalties and/or the potential loss of the bulk filer's ACH credit payment privileges, settlement into the state's account MUST occur on the date indicated via the ACK 2.

3.6.3.2 *ACH Debit*

When ACH-debit is identified as the payment type for a submission, the FSET field "RequestedPaymentDate" means the date on which the return will be processed, i.e. considered filed and paid (i.e. a postmark date or confirmation date). It is not the date on which funds are withdrawn or posted to any bank account. Actual bank funds settlement is dependent upon bank processing timelines, but settlement is always projected to be 2 business days after the RequestedPaymentDate.

The RequestedPaymentDate is subject to the following constraints:

- The RequestedPaymentDate cannot be later than the submission's due date.
- The RequestedPaymentDate cannot be earlier than the business day on which the transmission is processed.
- The RequestedPaymentDate cannot be the same as the transmission date.

If the RequestedPaymentDate is later than the transmission date (a future date), then the submission and its payment will be deferred and not considered filed until the indicated RequestedPaymentDate date.

3.6.4 Late returns and payments

Late filings and payments are allowed; however, any interest charges resulting from late payment must be neither reported nor paid when the transmitter sends the return (submission). Instead, the Ohio Department of Taxation will calculate any interest charges resulting from late payment and directly bill the company on whose behalf the return was filed.

Late returns being paid by ACH debit must indicate a RequestedPaymentDate that is the same as the business day on which the transmission is processed.

3.6.5 State of Ohio Holidays

The State of Ohio observes the following holidays per Ohio Revised Code sections 1.14, 5.21, and 124.18(B). If any holiday falls on a Saturday, the immediately preceding Friday is observed as the holiday; if any falls on a Sunday, the immediately following Monday is observed as the holiday.

- New Year's Day - January 1
- Martin Luther King Day - Third Monday in January
- President's Day - Third Monday in February
- Memorial Day - Last Monday in May
- Juneteenth Day - June 19
- Independence Day - July 4
- Labor Day - First Monday in September
- Columbus Day - Second Monday in October
- Veterans Day - November 11
- Thanksgiving Day - Fourth Thursday in November
- Christmas Day - December 25

4. Appendix A – FAQs and Answers

Questions appear as they were written and submitted with minimal editing where necessary for clarity and to remove specific company names. "You" refer to State of Ohio, and "I/we/our/us" refer to bulk filers.

Please also note that some of the questions and answers provided here refer to the content provided in Part B of the Implementation Guide.

1. File Transfer Technical Specifications

1.1. What SSH version should be used?

A - SSH 2

1.2. Is authentication handled with username and passwords or public / private keys?

A – As mentioned in section 3.2, authentication is both password- and key-based.

1.3. How do we get the public / private keys? Do we generate them or are they sent electronically or physically to us?

A – Bulk filers will generate their own keys using their choice of toolset, and the bulk filer's public key will be provided to the state during the registration process.

1.4. Which Public key file format (such as pkk(puTTY) or pem(OpenSSH)) should be used?

A - As long as both the Private and Public key are in the same format, having a matched pair does not matter.

1.5. What Key size (1024 or 2048) should be used?

A - 1024 is accepted but 2048 is preferred.

1.6. Based on the spec, the system is using SFTP (SSH File Transport protocol), are you using the standard port 22 or different port?

A – Port 22.

1.7. Should we use RSA or DSA keys?

A - RSA keys

1.8. I filled out the Bulk Filing Registration Form for <Bulk Filer Company Name> but I do not have information on the IP address and SSH Public Key – is this required?

A – Yes, the registration process must include both the IP address and key information. Key information will be exchanged separate from the registration form.

1.9. Must we send files from the same server?
The document implies that the test and production server we use has to be the same. This is not true for some bulk filers. What options do we have for testing?

A – Separate source servers for test and production transmissions are supported. However, all transmissions will go to the same destination server at the state. Test and production traffic will be distinguished based upon the directory to which transmissions are dropped off (or from which results are picked up).

1.10. Please provide the IP address for the secure SSH.

A – The state's IP address information will be provided during public key exchange.

1.11. Does <Bulk Filer Company Name> need to login to OH|TAX eServices to submit a file or is this a server-to-server FTP?

A – Bulk filing transmissions are server-to-server using credentials that are separate from an OH|TAX eServices username and password. Bulk file transmissions do not actually login to the OH|TAX eServices; however, the bulk filer company will still need an OH|ID.

2. Electronic Filing Mandates

2.1. Is the electronic bulk filing being mandated for payroll service providers?

A - Yes, electronic bulk filing is mandated for payroll service providers beginning January 1st, 2015.

2.2. If so, is there a client size that will dictate this mandate? (Example, if we have 100 or more employers, etc.)

A - The Department of Taxation's current plan would apply to all payroll services (reporting agents) and return transmitters regardless of the number of clients involved (i.e. no minimum threshold).

3. General Registration

3.1. I tried to register <Bulk Filer Company Name> on the OH|TAX eServices and found out that there is an account already established for our own purpose, but not for bulk filing for our clients. Do I need to create another account, or do we have to use the same one that already exists?

A – There can only be one instance of a company on OH|TAX eServices, but multiple Usernames (accounts) may be associated with that company.

3.2. I created an OH|ID username and password for <Bulk Filer Company Name>. What is the next step for registration?

A – Review the PDF Tutorial in section 2 Bulk File Registration. Once ready click the hyperlink in

this document to proceed.

3.3. Can I provide more than 1 email address for registration? Can this be a distribution email?

A - Yes, the registration form provides for both primary and secondary Business and Technical Contacts. E-mail addresses can include distribution e-mail address.

3.4. The registration form asks for Primary/Secondary business contact and Primary/Secondary technical contact. Do you need 4 contacts for <bulk filer company name>?

A – Bulk filers may provide as many (or as few) contacts as desired. In the event of an issue or problem, more contacts make it less likely that any one contact's absence will adversely affect the ability to communicate.

3.5. We [a bulk file provider] are getting feedback from clients and CPAs commenting that they are unable to set up an OH|TAX eServices account because we have already established one for the same account. Is this possible? If not, what can the client or CPA do to set up an account that may already be 'linked' to [a bulk file provider]?

A – While it is true that some companies have been surprised that their OH|TAX eServices accounts have already been established as a consequence of the bulk filing process, it is not true that they are unable to register or gain access to these accounts. Such companies can still establish their accounts with OH|TAX eServices—but the process varies a little from the standard one.

4. Payments - ACH Credit and ACH Debit

4.1. Are you changing the routing transit number and account number for ACH credit payments? The routing transit number that we currently have on

file is X along with account number Y with Z Bank.

A – Please refer to Appendix B for the ACH Credit Method Instructions.

4.2. How do we indicate that the payment type is debit? Do we just not send the ACH credit information?

A – As described in section 3.5, the payment method for all submissions within the same bulk file transmission must be either ACH debit or ACH credit, but not both. Detailed specifications outlining the requirements for both ACH debit and ACH credit payment types are provided in Part B of the Implementation Guide.

4.3. Account Holder name – is that the bank or the name of the person on the bank account?

A – The "account holder" name is the name of the person or entity that owns (or holds) the account being used for payment, i.e. the person or entity named on the bank account, not necessarily the company on whose behalf the return (submission) is being filed.

4.4. The amount in the file should be the aggregate amount from the return file?

A – The amount of an ACH credit payment should match the aggregate payment amount of the accepted submissions from a transmission. The aggregate payment amount of the accepted submissions is provided via the ACK2.

4.5. You're expecting to see one record payment in the file?

A – Transmissions should contain submissions that follow either the specifications outlined for ACH Credit or ACH Debit Payment. If ACH credit

payment is indicated for the transmission, then ***one*** lump sum ACH credit payment should be submitted for the aggregate payment amount of all accepted submissions from that transmission (see question 4.2 above).

4.6. ACH Credit Identification Number - this requirement needs some clarification. Does the counter change for each file?

A –If ACH credit payment is being made for the submissions within the file (transmission), then the ACH credit payment for that transmission should have its own unique identification number that is not used for the ACH credit payment for any other file. The identification number is a 3digit Julian date followed by a counter that increments only if multiple files (transmissions) are made on the same date. The first transmission on a given day uses the 3-digit Julian date, followed by 01. The second transmission made on the same date, would have the same 3-digit Julian date, followed by 02, etc.

4.7. Consider the following scenario: We send a transmission on May 15 with a submission that is due on May 16. The employer has advised us that they want their payment withdrawn on May 17. Please verify that we should populate the "withdrawn on" date as the due date, May 16.

The following answer assumes that May 15, 16, 17, and 18 are not days falling on a weekend or holiday.

A – Bulk filers are not transmitting files with submissions containing a requested "withdrawn on" date. In the Ohio context, the applicable FSET field is called "RequestedPaymentDate" and it contains the date on which the return will be considered filed and paid (i.e. a postmark date or receipt/confirmation date). Note this field is only applicable for submissions with ACH debit payment type.

In this scenario, the "RequestedPaymentDate" must be May 16. If the May 15 transmission includes submissions containing a "RequestedPaymentDate" equal to May 15 (the same date as the

transmission), then those submissions will result in error 329 when the file is processed on the next business day May 16.

What clients may perceive as a "withdrawn on" date is likely a reference to the settlement date for the ACH debit payment transaction. Actual bank settlement is dependent upon bank processing timelines, but settlement is always projected to be 2 business days after the "RequestedPaymentDate" of a successful ACH debit submission. In this scenario, settlement is projected to be May 18.

4.8. Please verify that late payments will be accepted.

A – Late payments will be accepted. Please see section 3.6.4 for more information.

4.9. For late payments, please verify that the requested "withdraw on" date should be the submission date (today). The only other option would be to populate the "withdrawn on" date with the original due date.

A – (also refer to FAQ 4.7) Assuming this is an ACH debit submission and the due date for the associated return has already passed, the "RequestedPaymentDate" must be equal to the date of the first business day following the transmission date. Any date later than that will result in error 328, and any date earlier than that will result in error 329.

4.10. When a client makes a deposit on their own behalf; how would <bulk filer company name> report this to ensure underpayment is not posted?

A – The bulk filer reports the withholding tax due separate from the amount actually being paid, without the need to report on any other payments from other sources or via other filing/payment channels. "Underpayments" are technically not posted - the Ohio Department of Taxation will manage the total payments to each taxpayer's account (from all sources or channels) and ultimately identify any underpayment conditions that may exist.

4.11. What is the trigger for resetting the counter (IdentificationNumber) back to 01?

A – We assume this question refers to the rightmost two digits of the IdentificationNumber field. These two digits reflect the sequence number of this transmission relative to all other transmissions occurring on the same day (as specified by the Julian date indicated by the leftmost three digits). The counter therefore resets to 01 each day. (see also FAQ 4.6)

5. Employer Withholding IT 501, IT 941 SD 101, SD 141 Tax Returns

5.1. Are we required to file $0 returns?

A – There is no requirement to file a return if the employer did not deduct and withhold tax. Ohio Revised Code 5747.07 (B), "…every employer required to deduct and withhold any amount…shall file a return and shall pay the amount required by law…" This section specifies that an employer is required to file a return when the requirement to deduct and withhold exists. An employer that does not have payroll that is subject to the requirement to deduct and withhold tax is not required to file a return.

5.2. I don't see tags for credits and overpayments. This would assist bulk filers in applying credits more accurately.

A – Credits and overpayments are not currently reflected on the Bulk file returns today. There is no adjustment line to reflect a reduction in the liability for a previous period or an overpayment. Credits and overpayments are deducted against the liability due on subsequent returns filed within the same calendar year, until the credit or overpayment is used up. On the year-end reconciliation, the true liability and payment amounts for each monthly or quarterly period are reported. The net overpayment, if any, is refunded based on the year end filings and the amount verified by the Ohio Department of Taxation.

5.3. Does this e-file project pertain to only original filings or amended filings as well?

A – The project pertains to original and amended filings for IT 941 and SD 141. The project pertains to original filings ONLY for IT 501 and SD 101. Amended filings for IT 501 and SD 101 are not permitted for these two tax types. See the answer to question 5.2.

5.4. Does the withholding tax amount need to match the payment amount on the file layout?

A – No. The specifications permit reporting the withholding tax due separate from the amount actually being paid.

5.5. What are the valid filing periods that can be submitted through the bulk file application?

A –All filing periods are eligible.

5.6. How far back can returns be submitted?

A – Annual filings can be made for filing periods back to and including 2015. Monthly and quarterly filings can be made for filing periods back to and including 2015.

6. Transmission and Submission Data

6.1. The Federal ID# in the file should be the payroll service company? ETIN – Would this be <bulk filer company name>'s FEIN number?

A – As described in Part B, the "ETIN" field of the transmission header refers to a value issued by the IRS to the payroll service company transmitting the bulk file (e.g. the bulk filer) – it is not the same as the Federal Employer Identification Number (FEIN). For each return (submission) within the transmission, the "TINTypeValue" field contains the FEIN of the company on whose behalf the return is being submitted.

6.2. Originator Type - What value should we use? Can we use "Transmitter" since that more accurately reflects our role?

A – Valid values for Originator Type include all of the following: ERO, FinancialAgent, IRSAgent, LargeTaxpayer, OnlineFiler, ReportingAgent.

6.3. <Bulk filer company name> would like to include the period end date in the naming convention; the only requirement is the date which can be misleading. We will be sending historical files for clients that come onto our service and have not filed a previous tax period.

A – Transmissions are identified based on the date and sequence order within that date, regardless of the submissions contained within the transmission. Similar to the answer to FAQ 6.4, the specifications allow transmissions to contain submissions for any number of different tax periods. Transmissions are not limited to containing submissions associated with just one tax period.

6.4. Signature PIN for the electronic signer - is this something assigned by Ohio? We are assuming the 10-digit pin in the file would be our credential pin and that the employers we are transmitting for do not need to register and have their own 10-digit pin. Is this correct?

Do we just make up any 10-digit number? Would this number be the same for each client in the file?

A – The signature PIN is assigned by the IRS. This PIN is for the bulk filer transmitting the file (see Part B). If the PIN is not known, any 10-digit numeric value will be accepted.

6.5. I want to confirm if you have any state specific criteria. It seems that the specs are truly IRS FSET specifications. There are even some IRS references in the layout.
Do the fields in your document follow the required fields in the FSET Schema?

A - FSET version 4.4 is the basis for the Ohio specifications (see section 1.3). Some modifications have been made to conform to the requirements for filing the returns currently in scope for the Ohio bulk filing project.

6.6. In the example, the TransmissionID is only 8 characters long. The definition says it could be up to 30 characters, and it must be unique. Is the Transmission Id in fact 8 characters long as shown in the example in your documentation and is this section of the file name set by the sender (bulk filer company)? If it is (and we assume it is) then it would need to be unique per transmission per day so perhaps it could be our EFIN along with a 3-digit seq # (i.e. Julian date). We'd need a seq # or we may risk overwriting files if multiple files were sent on the same day.

A – The TransmissionId field can be any number of characters ***up to*** 30 characters maximum. The purpose of the field is to permit the transmitter to assign a value that is unique to the transmitter's system – the methodology for constructing the value can be determined by each transmitter. The TransmissionId value is returned (echoed) to the transmitter in ACK1 and ACK2 so that the transmitter may identify the transmission to which the ACK corresponds.

6.7. What fields make up the submission portion? Does the submission portion include the ReturnHeaderState + ReturnDataState + FinancialTransaction?

A – Yes.

6.8. Email address – contact email – does this have to the employer's email address? Or is that that you just need a contact email in case you have questions?

A – Ideally, this is an email address for a contact at the company on

whose behalf the submission is being made. If unavailable, the field may contain an email address of a representative from the bulk filer.

6.9. Date signed – Date of the signature – is this date the date we send the file or when we create the file?

A – The date should indicate the date when the file was created.

6.10. WHTotalTax - Total Ohio Tax Withhold for the period indicated in the file - Is this the sum of the amounts? I.E. if there are several payments for the client for the same period, would that be the sum of those payments for the client?

A - No, do not sum the payments. This is a submission-level field - the value is equal to the liability due with each submission.

7. Acknowledgements

7.1. What is the naming convention for the ACK1s and ACK2s?

A – The naming conventions are outlined in Implementation Guide, Part B.

7.2. Will an email be generated informing <bulk filing company name> that ACK1 is ready for pick up? If so, when will it be available? For the level 1 ACK do you respond immediately or asynchronously?

A - The ACK 1 email is sent asynchronously with respect to completion of the transmission, but the ACK 1 email is generated immediately as soon as processing of the file begins.

7.3. When will the level 2 acknowledgement be available for pick up?

A – As soon as the file has been processed. The time for processing can depend upon the size of the transmission—i.e. the number of submissions within the transmission—as well as the amount of traffic on the system.

7.4. The ACK2 includes the tax year to correspond with bulk file; how do you match the particular tax period? We would like to see the tax period end date included in the ACK2 layout.

A – The tax year is a submission-level value and does not refer to the overall bulk file transmission. Each transmission may therefore contain submissions for any number of tax periods – transmissions are not limited to containing submissions associated with just one tax period or year.

The ACK2 contains a series of individual acknowledgements, one for each submission within the original transmission. Each individual acknowledgement echoes the tax year that was originally provided in the submission. Each acknowledgement also includes the submissionID originally provided by the bulk filer (transmitter) which can be used to uniquely match an acknowledgement/result with a specific submission in the original transmission – especially useful in cases where multiple submissions may have been made on behalf of a particular company, each one for a different period within the same tax year.

8. Error Messages

8.1. Error ID 408 - Period not yet eligible for filing. What does this mean? This implies that you cannot send an early payment. Can you only send a payment once the period has ended?

A – Filing period availability follows a set schedule as defined by the ODT. OH|TAX eServices will accept a return and payment prior to the beginning date of the period.

8.2. Error ID 411 - Value does not match FEIN of filer.

A – The "TINTypeValue" and "StateEIN" values both refer to the client company on whose behalf the submission is being made. The two values must be a matched pair or else the submission will be rejected with error 411.

8.3. Error ID 415 - Report business rules do not allow report with same account & period to be filed on the same business day. Does this mean that you will not accept supplemental filings?

A – Supplemental filings for a period will be accepted but cannot be filed for the same period on the same business day. Supplemental filings submitted the next day should be filed as amended reports for IT 941 and SD 141. Supplemental filings submitted the next day can be filed as original reports for IT 501 and SD 101.

8.4. I want to confirm that you do reject at the employer level - correct? Is entire file going to be processed to include all errors on ACK2? Or once 1 error is identified will the file come back?

A – Provided there are no transmission-level issues preventing the file from being read, all returns (submissions) within the accepted transmission will be processed and the ACK2 will contain an acknowledgement or error for each submission as described in the relevant sections of the Implementation Guide, Part B.

5. Appendix B – ACH Credit Method Instructions

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OHIO WITHHOLDING TAX BULK FILER

ACH CREDIT METHOD ADDENDA RECORD FORMAT INSTRUCTIONS
PLEASE PROVIDE THIS INFORMATION TO YOUR FINANCIAL INSTITUTION

KEYBANK 4910
TIEDEMAN RD
BROOKYLYN, OH 44144

ROUTING NUMBER 021052053
BANK ACCOUNT NUMBER 12208185

Payment information must be formatted as shown in this **sample record**:

**TXP * 123456789 * 01103 * 000801 * T * 10000000 * **

↑ Begin Record (Always use TXP)	↑ Your 9-digit FEIN (no hyphens)	↑ Tax Type Code (see below)	↑ Transmission Date (see below)	↑ Amount Type	↑ Amount paying	↑ End Record

Use " * " to separate each entry, and end with " \ " . DO NOT USE SPACES OR DASHES IN YOUR FORMAT.
The correct addenda record format must be followed to avoid possible rejection of your payment and additional charges

Ohio Withholding Bulk Filers

Employer Withholding Tax Type Code 01103
School District Withholding Tax Type Code 01105

NACHA TXP CONVENTION LAYOUT FOR ACH CREDIT PAYMENT

DATA ELEMENT NUMBER	DESCRIPTION	FIELD LENGTH	CONTENTS
1	NACHA'S Record Type Code	1	7
2	NACHA'S Addenda Type Code	2	05
3	Segment Identifier	3	TXP
4	Separator	1	*
5	Federal ID Number	9	Numeric (9) Digits
6	Separator	1	*
7	Tax Type Code	5	Numeric (5) Digits
8	Separator	1	*
9	Transmission Date 0+Identification Number	6	Leading zero + the Identification Number (Julian Date + 2-digit numeric counter) as defined in Appendix A, section 4.4.6 of the Implementation Guide.
10	Separator	1	*
11	Amount Type Code	1	T
12	Separator	1	*
13	Amount	Variable	Numeric (always enter cents)
14	Segment Terminator	1	\

If you have any questions, please call Ohio Treasurer of State's EPU Department 877-338-OHIO