



State of Indiana, Department of Revenue
Electronic Taxpayer Service Center

State and Local Withholding Reports WH-1 Booklet
XML FORMAT

(Revised August 5, 2010)

WH-1 Electronic Filing Requirements

INTRODUCTION	3
ELECTRONIC FILING REQUIREMENTS.....	4
ELECTRONIC FILING OPTIONS.....	5
INTax	5
File Upload.....	5
File Naming Convention.....	6
WH-1 UPLOAD FILE SPECIFICATIONS.....	7
Transmission Header Business Rules.....	8-11
Error Messages.....	12
WH-1 Business Rules.....	13-51
Error Messages.....	52-53
APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES	54
APPENDIX B – Indiana County Codes	55

WH-1 Electronic Filing Requirements

INTRODUCTION

This document provides the specifications for filing electronic WH-1s with the Indiana Department of Revenue for those from whom Indiana State or County taxes have been withheld.

However, if after reviewing this material you still have unanswered questions regarding the electronic filing of WH-1 reports please contact the Indiana Department of Revenue at telephone number (317) 233-5656. You may also email your questions to IDORB2BSupport@dor.IN.gov , or you may write to the following address:

ELECTRONIC FILING COORDINATOR
INDIANA DEPARTMENT OF REVENUE
100 NORTH SENATE AVENUE N286
INDIANAPOLIS, IN 46204

New for 2011

- **Filers using File Upload are able to specify an electronic ACH Debit transaction to serve as payment. Payments are specified within the return. The Payment is defined in the latest version of the schema. Bulk Payments (a single payment for multiple returns) are still not supported.**

Beginning with January's WH-1 return due February 20, 2010

- There is a new version of the WH-1 return form from 2009 that requires employers to report their employees' county withholding taxes by county of residence. This form must be completed and filed with every payment. The DOR can no longer accept payments without a return.
- WH-1s can now be filed electronically via the INTax website or File Uploads
- There is a new generic transmission header that wraps around the returns in the file to be uploaded. This header support a mix of return types within the file. See the File Naming Convention section for details pertaining to the mixing of return types within a common file.
- WEBSITE www.intax.in.gov
- Businesses are required to register for INTax in advance of trying to file their first return. Completion of INTax registration may take several days.
- File Upload uses a text file format defined in Extended Markup Language, known as XML. It is important that submitters understand this technology prior attempting to file using this method.

WH-1 Electronic Filing Requirements

The WH-1 is a monthly return and payment that has a filing deadline of not more than twenty (20) days after the end of each reporting period of each following month. If that date falls on a weekend the filing deadline moves to the following working day. The postmark date is used to determine that the filing is on time.

A request for an extension to the filing deadline should be made in writing and the request should be sent to the following address:

Withholding Tax Section
Indiana Department of Revenue
100 North Senate Avenue, N203
Indianapolis, IN 46204-2253

Withholding questions may be directed to the Withholding Tax Section at (317) 233-4016 from 8:00 A.M. to 4:30 P.M., Monday through Friday.

WH-1 Electronic Filing Requirements

ELECTRONIC FILING OPTIONS

INTax

What INTax Is. The INTax website (www.intax.in.gov) is the business portal into the Indiana Department of Revenue. Businesses can use it to electronically file many of their business tax returns.

Who INTax Is For. INTax is for any enterprise doing business in Indiana that collects and pays taxes.

Signing Up for INTax. Corporations and partnerships wishing to use INTax must be registered with the Indiana Secretary of State. Any enterprise wishing to file tax returns must have filed a BT-1 form with the Indiana Department of Revenue in order to open accounts for the various taxes they need to collect and pay. Having satisfied these requirements, one representative of the business may request login credentials for INTax by registering on the website. It may take several business days for the registration process to complete.

File Upload

What File Upload Is. File Upload is a facility for uploading electronic files containing tax return data to the Department of Revenue's systems.

Who File Upload Is For. File Upload is for very large Taxpayers and Service Providers (e.g. payroll services, accounting firms). Very large Taxpayers may file the same return for many locations. Service Providers may file returns on behalf of many clients. Both may need a hands-free means of filing.

File Upload Submitters must be pre-registered and certified to use the facility. Filings from unregistered submitters or using uncertified files will not be processed.

Signing up for File Upload. Firms wishing to file returns via File Upload must register with the Department of Revenue and be certified for each tax type they wish to file. Registration is handled through the INTax website so File Upload Submitters must be registered for INTax before they can be registered for File Upload. Certification will require that the Submitter provide two different test files in the prescribed format that successfully pass the edits in the Department of Revenue's Electronic Return Filing system.

WH-1 Electronic Filing Requirements

File Naming Convention

Files transmitted to the DOR via the File Upload system should be named using the convention shown in the following table:

File Naming Conventions

Characters	Values
1	File Type Indicator Valid Indicators: P – Production T – Test
2-11	Submitter Identifier as assigned through the DOR's registration process
12-14	IDOR can accept files containing returns of a single return type (homogeneous) or containing a mixture of return types (heterogeneous). The characters placed here notify our XML file processor of the type of file being processed. 005 – Homogeneous (WH-1s only) 000 – Heterogeneous
15	File format that is used to represent the data in the file. This is the file format that was certified. File formats are: 1. XML
16-21	Sequence Number incremented from 000001 for each transmission of the specified Tax Form Code made by the Submitter in a given tax year
22-25	Extension depending on the file format. File Format extensions: 1. .xml

WH-1 Electronic Filing Requirements

WH-1 UPLOAD FILE SPECIFICATIONS

The primary definition for the XML format upload file is the XML Schema Definition (XSD) file that can be downloaded from the IN DOR website. It is the master governing all files. Unfortunately, XSDs are hard to read and do not allow us to provide useful hints to help you create the upload file.

Many of the schemas used by our new electronic filing systems come from the Modernized eFile (MeF) project sponsored by the Internal Revenue Service. We do not own these schemas and have agreed not to change them even though some of the data are specified differently than IN DOR can use them. This way, there is a single set of schemas that can be used by the IRS and all of the states providing a single target to which developers can write. We supply supplemental material to show developers where our requirements are different than those of MeF. For example, MeF may allow for a data element to be much longer than IN DOR can accept. We use a business rule to enforce this tighter requirement.

Therefore, we are providing the following as supplemental material to help you successfully navigate the development process. As a rule of thumb, the schema is the final authority for data and IN DOR will never ask a developer to do more than the schema allows. We may ask the developer to do less and in those cases we will specify those changes in our materials

Transmission Header

IDOR uses a generic transmission header schema that can encapsulate any group of return XML documents.

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeating ?	Contents	Error Nbr	
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child	Great-great-great-great-grandchild							
IDORTransmission														
	count							Numeric	13	N	N	N	This attribute contains the number of WH-3 returns in the transmission. This number must balance with the sum of the <ReturnState> schemas or INDOR will reject the file.	S1, S4, F1
	xsmnSchemaVersion							Character	50	N	N	N	IDORImagingTransmission2009V1.0	
	TransmissionId							Character	41	N	N	N	Assigned VendorCd concatenated with the 5 character Julian date concatenated with a 6 digit number to make the transmissison unique. If only one transmission is sent daily, this number can always be 000001. Example: LOGAN0822600001	S1

	Timestamp						Date	20	N	Y	N	Date/Time Stamp of the transmission. All Timestamps should look like this: YYYY-MM-DDT HH :MM:SSZ. The embedded "T" and "Z" are required. Use the System Time of your job to set it	
	VendorCd						Character	30	N	N	N	Submitter ID supplied by IN DOR	S1

	ProcessType						Character	1	Y	N	N	"P" for Production, "V" for Vendor Certification, or "T" for Test. Production files are run through the system and those returns that pass all edits are submitted to RPS. Those that fail edits are rejected. A report of successes and failures is sent to the Submitter. Vendor Certification files are run through the system and into the Vendor Certification system. See documentation for Software Developer Vendor Certification for an explanation of this process. Test files are run through the system just far enough to be edited with a report of success or failure returned to the Submitter. Test file data is not sent on to process in the Revenue Processing System (RPS).	S1
	TransmissionPaymentHash						Numeric	18	N	Y	N	This Data Element is not applicable for WH-3 returns and is not expected for any submission.	F2

	ReturnState								N	N	Y	This element repeats for every Return in the transmission. There must be at least one return in the file.	S1, S5
	FinancialTransaction								N	Y	N	Payments are not currently supported	

Err Nbr	Error Message	Severity	IN DOR Response
File Level Errors			
F1	The count of the number of returns contained in the File must agree with the value of the count element in the Transmission Manifest	Fatal	Reject Entire Submission File
F2	The sum of the PaymentAmounts for all FinancialTransactions must equal the TransmissionPaymentHash amount	Fatal	Reject Entire Submission File
Schema Level Errors			
S1	Data Element is Required and must have either a Data Value or child Data Elements. Return Xpath to Data Element	Fatal	Reject Offending Return/Payment
S2	Data Value does not match Data Element Enumerations or specified default value. Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S3	Cannot specify multiple options for Choice Gate Data Element. Return Xpath to Choice Gate Parent Data Element..	Fatal	Reject Offending Return/Payment
S4	Data Value format does not conform to Data Element format (e.g. A non-numeric character was placed in a Data Element whose Data Type is Numeric; A Date value did not match the format specified for Dates). Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S5	Data Element is Optional and Repeating but at least one is required	Fatal	Reject Offending Return/Payment

WH-1 Electronic Filing Requirements

WH-1 Return XML Document

WH-1 File Upload Business Rules

Schema	Element						Data Type	Length	Fixed ?	Optional ?	Repeats ?	Contents	Err Nbr (see Note at bottom of page)	
	Parent	Child	Grand child	Great-grand child	Great-great-grand child	Great-great-great-grand child								
IDORReturnINWH-1									N	N	N		S1	
	ReturnState									N	N	Y	This element repeats for every WH-1 in the transmission. There must be at least 1 return in the file.	S1, S5
		stateSchemaVersion					Character	20		N	N	N	This is an attribute of ReturnState. The value should be "IDORWTH2009V1.3"	S1
		ReturnHeaderState								N	N	N		S1
			binaryAttachmentCount				Numeric	13		N	Y	N	No binary attachments are expected with this transmission. This element is optional. If used, it should contain 0.	S4
			Jurisdiction				Character	2		Y	N	N	"IN"	S1, S2

			TimeStamp	Character	20	N	N	N	<p>Date/Time stamp that record was written. All Timestamps should look like this: YYYY-MM-DDTHH:MM:SSZ. The embedded "T" and "Z" are required. Use the System Time of your job to set it. This value is for the Submitter's information only. The IN DOR will overlay this value with the timestamp of the file uploaded to our server. This is considered to be the Postmark Date for this and all other returns in the same file. The Postmark Date is used to determine the timeliness of the filing of the return and is used to calculate any penalties and interest for late filings.</p>	S1
--	--	--	-----------	-----------	----	---	---	---	---	----

			TaxPeriodBeginDate	Date	10	Y	N	N	This element is optional in the schema, but required for all WH-3 returns. The format is YYYY-MM-DD. This element is derived using the Tax Period End Date. Example: Tax Period End Date is DEC 31 2009 on WH-3. This element would be 2009-01-01.	S1, S4
			TaxPeriodEndDate	Date	10	Y	N	N	This element is optional in the schema, but required for all WH-1 returns. It is the end date of the tax period to which this return applies. The format is YYYY-MM-DD. The day portion will always be the last day of the month.	S1, S4
			TaxYear	Character	4	Y	N	N	This is the tax year to which the return applies: example: "2010"	S1, S2

			DisasterRelief	Character	100	N	Y	N	This element is optional. It is not expected unless the Governor has declared a disaster situation and the Commissioner relaxes tax filing deadline rules in support of that declaration.	
			ISPNumber	Character	13	N	Y	N	This element is optional. It is not expected with WH-1 returns.	
			PreparerFirm			N	Y	N	This element is optional. For WH-1 returns prepared by a service provider, this element would contain the information about that service provider.	
			EIN	Character	9	Y	N	N	This element is optional. It is in a choice gate with Missing EIN Reason. If data is present in this element, data cannot be present in MissingEIN Reason.	S1, S3

				MissingEINReason	Character	9	Y	N	N	This element is optional. It is in a choice gate with EIN. If data is present in this element, data cannot be present in EIN. There are only two permissible values in this element. They are: "FOREIGNUS" or "APPLD FOR"	S1, S3 S2
				PreparerFirmBusinessName			N	N	N		S1
				BusinessNameLine1	Character	70	N	N	N	Paid Preparer Firm's Name	S1
				BusinessNameLine2	Character		N	Y	N	Not used by RPS.	
				PreparerFirmUSAddress						This element is in a choice gate with PaidPreparer Foreign Address. If data is present in this element, data cannot be present in PaidPreparer Foreign Address.	S3
				AddressLine1	Character	30	N	N	N	Paid Preparer Firm's Address Line 1	S1
				AddressLine2	Character	30	N	Y	N	Paid Preparer Firm's Address Line 2	
				City	Character	20	N	N	N	Paid Preparer Firm's City	S1
				State	Character	2	Y	N	N	Paid Preparer Firm's State Code	S1, S2

				ZipCode	Character	9	N	N	N	Paid Preparer Firm's 5 or 9 character Zip Code	S1, S4
				PreparerFirmForeignAddress						This element is in a choice gate with PaidPreparer USAddress. If data is present in this element, data cannot be present in PaidPreparer USAddress	S3
				AddressLine1	Character	30	N	N	N	Paid Preparer Firm's Foreign Address Line 1	S1
				AddressLine2	Character	30	N	Y	N	Paid Preparer Firm's Foreign Address Line 2	
				City	Character	20	N	N	N	Paid Preparer Firm's Foreign City	S1
				ProvinceOrState	Character	8	N	N	N	Paid Preparer Firm's Foreign Province or State Code	S1
				Country	Character	2	Y	N	N	Paid Preparer Firm's Foreign 2 Alpha Character Country Code	S1, S2
				PostalCode	Character	20	N	N	N	Paid Preparer Firm's Foreign Postal Code	S1, S4
			Preparer				Y	Y	N	This element is optional. It is not expected with WH-1 returns. We will detail the data expected in the child elements in the unlikely chance that the data is available to send.	

				Name	Character	70	N	Y	N	Paid Preparer's Name	
				SSN	Character	9	Y	N	N	This element is in a choice gate with PTIN. If data is present in this element, data cannot be present in PTIN.	S1, S3, S4
				PTIN	Character	8	Y	N	N	This element is in a choice gate with SSN. If data is present in this element, data cannot be present in SSN.	S1, S3, S4
				Phone	Character	10	Y	Y	N	This element is in a choice gate with ForeignPhone. If data is present in this element, data cannot be present in ForeignPhone.	S3, S4
				ForeignPhone	Character	30	N	Y	N	This element is in a choice gate with Phone. If data is present in this element, data cannot be present in Phone.	S3, S4
				EmailAddress	Character	70	N	Y	N	Paid Preparer's Email Address	S4
				DatePrepared	Date	10	Y	Y	N	Date Paid Preparer prepared return. Format is YYYY-MM-DD.	S4
				SelfEmployed	Character	1	Y	Y	N	"X" if Paid Preparer is self employed.	S2

			Originator			N	N	N	This element is required. These are used for tracking MeF transmissions. Since this data is not likely to be available on an imaged return nor for file upload, default values are provided for the children below.	S1
			EFIN	Character	6	Y	N	N	"123456"	S1, S2
			Type	Character	3	Y	N	N	"ERO"	S1, S2
			PractitionerPin			N	Y	N		
			EFIN	Character	6	Y	Y	N	This is optional and not expected with WH-1 returns.	
			PIN	Character	5	Y	Y	N	This is optional and not expected with WH-1 returns.	

			SoftwareId	Character	10	N	N	N	This code is assigned by the IN DOR to software vendors whose software has passed certification as being able to create output that will successfully pass edits in our Electronic Returns Filing system and will submit data through the Modernized eFile system. This value should be set "SUBMITTER" for returns filed directly with the IN DOR through our direct electronic filing channels.	S1, S2
			SoftwareVersion	Character	20	N	Y	N	This element is optional and is not expected with WH-1 returns.	
			PINEnteredBy	Character	8	N	Y	N	This element is optional and is not expected with WH-1 returns.	
			SignatureOption	Character	45	N	Y	N	This element is optional and is not expected with WH-1 returns.	

			AmendedReturnIndicator	Character	1	Y	Y	N	This element is optional and is not expected with WH-1 returns. But if this is a refile because of a previous rejected return, then a value of "X" is placed in this element.	S2
			OriginalSubmissionId	Character	20	N	Y	N	This element is optional and is not expected with WH-1 returns. But this element is used for refile because of a previously rejected transmission and must contain value from the original transmission.	
			OriginalSubmissionDate	Date	10	Y	Y	N	This element is optional and is not expected with WH-1 returns. But this element is used for refile because of a previously rejected transmission and must contain value from the original transmission.	S4
			ReturnType	Character	20	N	N	N	"WH-1"	S1, S2
			Filer			N	N	N		S1

				IndividualEntity							This element is in a choice gate with Business Entity. If data is present in this element, data cannot be present in Business Entity.	S3
				SSN	Character	9	Y	Y	N		This element is optional and is not expected with file uploaded WH-1 returns.	S4
				IndividualName				N	N	N		
				FirstName	Character	15	N	N	N		Individual Taxpayer's First Name	S1
				MiddleInitial	Character	1	Y	Y	N		Individual Taxpayer's Middle Initial	
				LastName	Character	25	N	N	N		Individual Taxpayer's Last Name	S1
				NameSuffix	Character	5	N	Y	N		Individual Taxpayer's Suffix	
				BusinessEntity							This element is in a choice gate with Individual Entity. If data is present in this element, data cannot be present in Individual Entity.	S3
				FEIN	Character	9	Y	Y	N		This element is optional and is not expected with file uploaded WH-1 returns.	S4
				BusinessName				N	N	N		
				BusinessNameLine1	Character	70	N	N	N		Business Taxpayer's Name	S1
				BusinessNameLine2	Character	70	N	Y	N		This element is not used.	
				Address				N	N	N		S1

					USAddress							This element is in a choice gate with Foreign Address. If data is present in this element, data cannot be present in Foreign Address.	S3
					AddressLine1	Character	30	N	N	N		US Taxpayer's Address Line 1	S1
					AddressLine2	Character	30	N	Y	N		US Taxpayer's Address Line 2	
					City	Character	20	N	N	N		US Taxpayer's City	S1
					State	Character	2	Y	N	N		US Taxpayer's State Code	S1, S2
					ZipCode	Character	9	N	N	N		US Taxpayer's 5 or 9 character Zip Code	S1, S4
					InCareOfName	Character	50	N	Y	N		This element is optional and is not expected with WH-1 returns.	
					ForeignAddress							This element is in a choice gate with USAddress. If data is present in this element, data cannot be present in USAddress.	S3
					AddressLine1	Character	30	N	N	N		Foreign Taxpayer's Address Line 1	S1
					AddressLine2	Character	30	N	Y	N		Foreign Taxpayer's Address Line 2	
					City	Character	20	N	N	N		Foreign Taxpayer's City	S1
					ProvinceOrSta	Character	8	N	N	N		Foreign Taxpayer's Province or State Code	S1

						Country	Character	2	Y	N	N	Foreign Taxpayer's 2 Alpha Character Country Code	S1, S2	
						PostalCode	Character	20	N	N	N	Foreign Taxpayer's Postal Code	S1, S4	
						InCareOfName	Character	50	N	Y	N	This element is optional and is not expected with WH-1 returns.		
				DBAName						N	Y	N	This data may or may not be present on the WH-1. If there are two names in the Name and Address area, the second name is placed in this element.	
						BusinessNameLine1	Character	70	N	N	N	Taxpayer's "Doing Business As" Name	S1	
						BusinessNameLine2	Character	70	N	Y	N	This element is not used.		

				StateID	Character	10	Y	N	N	The Taxpayer's Indiana Taxpayer ID Number (TID) is usually presented as a 13 or 14 character number. The first 10 characters are the Taxpayer's withholding tax account number or StateID. The next 3 are the location and may vary if the Taxpayer reports from multiple locations. The final digit is a check digit. The StateID is the first 10 digits and they should appear here.	S1, S4, R4
				LocNbr	Character	3	Y	N	N	The Taxpayer's Location Number is digits 11-13 of the TID (See above).	S1, S4
				FilingMethodCd	Character	5	Y	N	N	This element is used to designate the return as filed electronically. Use value "ELF"	S1, S2

			ReturnSourceCd	Character	2	Y	N	N	This element is used to identify the filing channel through which the return came. Use the following values:"BU" - File Upload "MM" - Magnetic Media "MF" - Modernized eFile	S1, S2
			InputSourceMethodCd	Character	7	Y	N	N	"XML"	S1, S2
			FormVersionCode	Character	4	Y	N	N	"0809"	S1, S2
			PmtLocNbr	Character	13	Y	Y	N	Payment Locator Number - This optional element is only populated if data is present in either the StatePayment or ACHCreditInfo element of the FinancialTransaction element. File Upload transmissions will leave this element blank.	S4
			AccountId	Numeric	9	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4
			CountyCd	Character	2	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4

			TaxDistrictNbr	Character	5	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	S4	
			TaxTypeCd	Character	3	Y	N	N	"WTH"	S1, S2	
			DLN						This element is in a choice gate with SubmissionId. SubmissionID is the choice that should be used with this transmission type. If data is present in this element, data cannot be present in SubmissionId.	S3	
				DocLocNbr	Character	13	Y	N	N	Return's Document Locator Number	S1
				DocLocNbrOccur	Character	13	N	N	N	"0"	S1, S2
				WageStatementOccurId	Character	2	Y	Y	N	This element is optional and is not expected with file uploaded WH-1 returns.	

			SubmissionId	Character	47	N	Y	N	This element is optional in the schema, but it is required for file upload transmissions. It is in a choice gate with DLN. If data is present in this element, data cannot be present in DLN. For file upload transmissions, this element must contain the file name.	S1, S3
			ReturnDataState			N	N	N		S1
			FormWH-1			N	N	N		S1
			AmountByCounty			N	N	Y	This element repeats for each county breakdown reported on the WH-1. At least 1 is required. If filing a return for zero withholding, use default values as specified for the 1 required occurrence..	S1, S5
			CountyCd	Character	2	Y	N	N	2 Character County Code. Default = "00"	S1, S2
			CountyWithheldAmt	Numeric	13	N	N	N	Amount withheld by this county. Default = 0.00	S1, S4, R1
			TaxWithheld	Numeric	13	N	N	N	Total State Tax Withheld	S1, S4, R2

				CountyTaxWithheld	Numeric	13	N	N	N	Total County Tax Withheld. This should equal the sum of all CountyWith held Amt elements in the repeating element.	S1, S4 R1, R2
				AdvanceEICPaymentAmt	Numeric	13	N	Y	N	Indiana Advance EIC Payments	S4, R2
				SubtotAmountDue	Numeric	13	N	Y	N	(TaxWithheld + CountyTaxWithheld) - AdvanceEICCredita mt	S4, R2, R3
				LatePenAndIntAmount	Numeric	13	N	Y	N	Late Penalty and Interest	S4, R3
				EFTCreditAmt	Numeric	13	N	Y	N	EFT Credit Amount	S4, R3
				BalanceDueWithReturn	Numeric	13	N	N	N	(SubtotAmtDue + LatePemAnd IntAmt) - EFTCreditAmt	S1, S4, R3
		BinaryAttachment					N	Y	Y	This element is optional and is not expected with file uploaded WH-1 returns. The children will not be defined here.	

		FinancialTransaction			N	Y	Y	<p>This element is optional but it is required for WH-1 file upload transmitters submitting a payment to a single return. It is only applicable if the WH-1 transaction includes an ACH Debit or ACH Credit Payment request. File upload taxpayers, however, might transmit ACH Debit or ACH Credit payments using this schema, so the appropriate children will be defined below for those taxpayers. A payment may only cover a single return. One FinancialTransaction is required for each payment.</p>	
--	--	----------------------	--	--	---	---	---	---	--

			StatePayment			N	Y	Y	This element is a choice gate with DirectDeposit Refund and ACHCreditInfo. However, DirectDeposit Refund will not be accepted. Only this choice and ACHCreditInfo can be used by file upload filers and they are mutually exclusive. This choice is used for ACH Debit Payments.	S3
			Checking			Y	N	N	This element is in a choice gate with Savings. If data is present in this element, data cannot be present in Savings. One or the other is required.	S3, S1
			Savings			Y	N	N	This element is in a choice gate with Checking. If data is present in this element, data cannot be present in Checking. One or the other is required.	S3, S1
			RoutingTransitNumber			Y	N	N	ABA Routing Transit Number	S1, S4
			BankAccountNumber			N	N	N	Bank Account Number	S1

				PaymentAmount			N	N	N	Payment Amount This amount should be the sum of AddendaRecord Subamounts.	S1, S4, P2
				IdentificationNumber			Y	N	N	This element is optional and will not be accepted with imaged nor bulk uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here. This should match the PmtLocNbr in the Return.	S1
				AccountHolderName			N	Y	N	This is the name of the holder of the bank account.	
				AccountHolderType			Y	Y	N	This element is optional. It contains a "1" if the bank account holder is an individual and a "2" if the bank account holder is a business.	S2
				RequestedPaymentDate			Y	Y	N	This is the date when the bank account should be debited for payment. The format is YYYY-MM-DD. It cannot be more than 45 days beyond the date of the transmission.	S4, P6

				AddendaRecord						At least one instance of this element is required for all ACH Debit payments.	S1, P3
				TaxpayerIdentification			Y	N	N	This element is the taxpayer's Indiana Department of Revenue assigned 10 Character Taxpayer Identification Number (TID) concatenated with the Indiana Department of Revenue's assigned 3 character location number.	S1, S4, P7
				TaxTypeCode			Y	N	N	This element is required for ACH Debit Payments	S1
				FTACode			Y	N	N	The FTA Code for Withholding tax is "011". This element is required for all ACH Debit payments.	S1, S2
				StateTaxTypeCode			Y	N	N	Indiana does not have a state tax type code for Withholding payments. The value "01" is required in this element for ACH Debit payments.	S1, S2

					TaxPeriodEndDate			Y	N	N	This is always the last day of the month of the period for which the tax is due. It is formatted YYYY-MM-DD.	S1, S4
					TXPAmount			N	N	N	Although the schema defines this element as repeating, the Indiana Department of Revenue will not accept more than one occurrence. Indiana Department of Revenue will only accept the payment for total due.	S1, P4
						SubAmountType		Y	N	N	This element must contain a "T" for Total Due	S1, S2
						SubAmount		N	N	N	This is the amount of the bulk payment that will be applied to this taxpayer's tax account for the indicated period. It will be applied to tax, penalty and interest as the Department deems appropriate.	S1, S4, P2

			RefundDirectDeposit							This element is optional and will not be accepted with file uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here.	S3, P5	
			ACHCreditInfo							This element is a choice gate with StatePayment and DirectDeposit Refund. However, DirectDeposit Refund will not be accepted. Only this choice and StatePayment can be used by file upload filers and they are mutually exclusive. This choice is used for ACH Credit Payments.	S3	
				PaymentAmount				N	N	N	Payment Amount This amount should be the sum of Addenda Record Subamounts.	S1, S4, P2

				IdentificationNumber			Y	N	N	<p>This element is the Indiana Department of Revenue assigned identification number. It would be the same number in the NACHA "6" record for the Individual Identification Number offset 40. For Indiana taxpayers using their Indiana Identification number please format as:</p> <ul style="list-style-type: none"> - Filler Pic XX Value: 'IN' - TID Pic N(10) Value TID (Assigned by the Indiana Dept of Revenue) - Loc Pic N(3) Value Location # (Assigned by the Indiana Dept of Revenue) 	S1, S4, P7
				AddendaRecord			N	N	N	<p>At least one instance of this element is required for all ACH Credit payments. For Bulk Payments, there should be one instance corresponding to each instance of ReturnState</p>	S1, P3

					TaxpayerIdentification			Y	N	N	This element is the taxpayer's Indiana Department of Revenue assigned 10 Character Taxpayer Identification Number (TID) concatenated with the Indiana Department of Revenue's assigned 3 character location number.	S1, S4, P7
					TaxTypeCode			Y	N	N	This element is required for ACH Credit Payments	S1
					FTACode			Y	N	N	The FTA Code for Withholding tax is "011". This element is required for all ACH Credit payments.	S1, S2
					StateTaxTypeCode			Y	N	N	Indiana does not have a state tax type code for Withholding payments. The value "01" is required in this element for ACH Credit payments.	S1, S2
					TaxPeriodEndDate			Y	N	N	This is always the last day of the month of the period for which the tax is due. It is formatted YYYY-MM-DD.	S1, S4

					TXPAmount			N	N	N	Although the schema defines this element as repeating, the Indiana Department of Revenue will not accept more than one occurrence. Indiana Department of Revenue will only accept the payment for total due.	S1, P4
						SubAmountType		Y	N	N	This element must contain a "T" for Total Due	S1, S4
						SubAmount		N	N	N	This is the amount of the bulk payment that will be applied to this taxpayer's tax account for the indicated period. It will be applied to tax, penalty and interest as the Department deems appropriate.	S1, S4, P2
					EstimatedPayments						This element is optional and will not be accepted with file uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here.	S3, P5

	FinancialTransaction			N	Y	Y	<p>This element is optional but it is required for WH-1 file upload transmitters submitting a bulk payment paying several returns. It is only applicable if the WH-1 transaction includes an ACH Debit or ACH Credit Payment request. File upload taxpayers, however, might transmit ACH Debit or ACH Credit payments using this schema, so the appropriate children will be defined below for those taxpayers. A payment may cover a multiple return. One FinancialTransaction is required for each payment from a unique account.</p>	
--	----------------------	--	--	---	---	---	---	--

		StatePayment			N	Y	Y	This element is a choice gate with DirectDepositRefund and ACHCreditInfo. However, DirectDepositRefund will not be accepted. Only this choice and ACHCreditInfo can be used by file upload filers and they are mutually exclusive. This choice is used for ACH Debit Payments.	S3
		Checking	Character	1	Y	N	N	This element is in a choice gate with Savings. If data is present in this element, data cannot be present in Savings. One or the other is required.	S3, S1
		Savings	Character	1	Y	N	N	This element is in a choice gate with Checking. If data is present in this element, data cannot be present in Checking. One or the other is required.	S3, S1
		RoutingTransitNumber	Numeric	9	Y	N	N	ABA Routing Transit Number	S1, S4
		BankAccountNumber	Character	17	N	N	N	Bank Account Number	S1

			PaymentAmount	Numeric	13	N	N	N	Payment Amount This amount should be the sum of Addenda Record Subamounts.	S1, S4, P2
			IdentificationNumber	Numeric	15	Y	N	N	This element is optional and will not be accepted with imaged nor bulk uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here. This should match the PmtLocNbr in the Return.	S1
			AccountHolderName	Character	22	N	Y	N	This is the name of the holder of the bank account.	
			AccountHolderType	Numeric	1	Y	Y	N	This element is optional. It contains a "1" if the bank account holder is an individual and a "2" if the bank account holder is a business.	S2
			RequestedPaymentDate	Date	10	Y	Y	N	This is the date when the bank account should be debited for payment. The format is YYYY-MM-DD. It cannot be more than 45 days beyond the date of the transmission.	S4, P6

			AddendaRecord							At least one instance of this element is required for all ACH Debit payments. For Bulk Payments, there should be one instance corresponding to each instance of ReturnState	S1, P3
				TaxpayerIdentification	Character	13	Y	N	N	This element is the taxpayer's Indiana Department of Revenue assigned 10 Character Taxpayer Identification Number (TID) concatenated with the Indiana Department of Revenue's assigned 3 character location number.	S1, S4, P7
				TaxTypeCode	Character	5	Y	N	N	This element is required for ACH Debit Payments	S1
				FTACode	Character	3	Y	N	N	The FTA Code for Withholding tax is "011". This element is required for all ACH Debit payments.	S1, S2

				StateTaxTypeCode	Character	2	Y	N	N	Indiana does not have a state tax type code for Withholding payments. The value "00" is required in this element for ACH Debit payments.	S1, S2
				TaxPeriodEndDate	Date	10	Y	N	N	This is always the last day of the month of the period for which the tax is due. It is formatted YYYY-MM-DD.	S1, S4
				TXPAmount	Numeric		N	N	N	Although the schema defines this element as repeating, the Indiana Department of Revenue will not accept more than one occurrence. Indiana Department of Revenue will only accept the payment for total due.	S1, P4
				SubAmountType	Character	1	Y	N	N	This element must contain a "T" for Total Due	S1, S2

					SubAmount	Numeric	13	N	N	N	This is the amount of the bulk payment that will be applied to this taxpayer's tax account for the indicated period. It will be applied to tax, penalty and interest as the Department deems appropriate.	S1, S4, P2
		RefundDirectDeposit									This element is optional and will not be accepted with file uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here.	S3, P5

		ACHCreditInfo							<p>This element is a choice gate with StatePayment and DirectDepositRefund . However, DirectDepositRefund will not be accepted. Only this choice and StatePayment can be used by file upload filers and they are mutually exclusive. This choice is used for ACH Credit Payments. ACH Credit Payments are the only option currently supported for File Upload filers.</p>	S3
			PaymentAmount	Numeric	13	N	N	N	<p>Payment Amount This amount should be the sum of Addenda Record Subamounts.</p>	S1, S4, P2

			IdentificationNumber	Numeric	15	Y	N	N	This element is the Indiana Department of Revenue assigned identification number. It would be the same number in the NACHA "6" record for the Individual Identification Number offset 40. For Indiana taxpayers using their Indiana Identification number please format as: - Filler Pic XX Value: 'IN' - TID Pic N(10) Value TID (Assigned by the Indiana Dept of Revenue) - Loc Pic N(3) Value Location # (Assigned by the Indiana Dept of Revenue)	S1, S4, P7
			AddendaRecord			N	N	N	At least one instance of this element is required for all ACH Credit payments. For Bulk Payments, there should be one instance corresponding to each instance of ReturnState	S1, P3

				TaxpayerIdentificaion	Character	13	Y	N	N	This element is the taxpayer's Indiana Department of Revenue assigned 10 Character Taxpayer Identification Number (TID) concatenated with the Indiana Department of Revenue's assigned 3 character location number.	S1, S4, P7
				TaxTypeCode	Character	5	Y	N	N	This element is required for ACH Credit Payments	S1
				FTACode	Character	3	Y	N	N	The FTA Code for Withholding tax is "011". This element is required for all ACH Credit payments.	S1, S2
				StateTaxTypeCode	Character	2	Y	N	N	Indiana does not have a state tax type code for Withholding payments. The value "00" is required in this element for ACH Credit payments.	S1, S2
				TaxPeriodEndDate	Date	10	Y	N	N	This is always the last day of the month of the period for which the tax is due. It is formatted YYYY-MM-DD.	S1, S4

				TXPAmount	Numeric		N	N	N	Although the schema defines this element as repeating, the Indiana Department of Revenue will not accept more than one occurrence. Indiana Department of Revenue will only accept the payment for total due.	S1, P4
				SubAmountType	Character	1	Y	N	N	This element must contain a "T" for Total Due	S1, S4
				SubAmount	Numeric	13	N	N	N	This is the amount of the bulk payment that will be applied to this taxpayer's tax account for the indicated period. It will be applied to tax, penalty and interest as the Department deems appropriate.	S1, S4, P2
		EstimatedPayments								This element is optional and will not be accepted with file uploaded WH-1 returns. Since they will not be accepted, any children associated with them will not be defined here.	S3, P5

Note:	Edits are performed in the order specified for each Data Element												

Err Nbr	Error Message	Severity	IN DOR Response
File Level Errors			
F1	The count of the number of returns contained in the File must agreed with the value of the count element in the Transmission Manifest	Fatal	Reject Entire Submission File
F2	The sum of the PaymentAmounts for all FinancialTransactions must equal the TransmissionPaymentHash amount	Fatal	Reject Entire Submission File
Payment Level Errors			
P1	StatePayment Account cannot be specified as both a Checking and Savings	Fatal	Reject Offending Payment
P2	Payment Amount must be the sum of AddendaRecord Subamounts.	Fatal	Reject Offending Payment
P3	Only one AddendaRecord is required and allowed	Fatal	Reject Offending Payment
P4	Only one TXAmount is required and allowed	Fatal	Reject Offending Payment
P5	Only StatePayment or ACHCreditInfo is acceptable for WH-1 Return.	Fatal	Reject Offending Payment
P6	Date Value cannot be more that 45 days beyond the date Return was received	Fatal	Reject Offending Payment
P7	TaxpayerIdentification must match valid Taxpayer Account and Location	Fatal	Reject Offending Payment
Return Level Errors			
R1	CountyTaxWithheld must equal summation of CountyWithheldAmounts	Fatal	Reject Offending Return
R2	SubAmountDue must equal (TaxWithheld + CountyTaxWithheld) - AdvanceEICCreditAmt	Fatal	Reject Offending Return
R3	BalanceDueWithReturn must equal ((SubtotAmtDue + LatePemAndIntAmt) - EFTCreditAmt)	Fatal	Reject Offending Return
R4	Taxpayer must use valid IN DOR Tax Identification Number	Fatal	Reject Offending Return
Schema Level Errors			
S1	Data Element is Required and must have either a Data Value or child Data Elements. Return Xpath to Data Element	Fatal	Reject Offending Return/Payment

S2	Data Value does not match Data Element Enumerations or specified default value. Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S3	Cannot specify multiple options for Choice Gate Data Element. Return Xpath to Choice Gate Parent Data Element..	Fatal	Reject Offending Return/Payment
S4	Data Value format does not conform to Data Element format (e.g. A non-numeric character was placed in a Data Element whose Data Type is Numeric; A Date value did not match the format specified for Dates). Return Xpath to Data Element and Data Value.	Fatal	Reject Offending Return/Payment
S5	Data Element is Optional and Repeating but at least one is required	Fatal	Reject Offending Return/Payment

WH-1 Electronic Filing Requirements

APPENDIX A - POSTAL ABBREVIATIONS AND NUMERIC CODES

	ABBR.	NUM.		ABBR.	NUM.
		CODE			CODE
ALABAMA	AL	01	MONTANA	MT	30
ALASKA	AK	02	NEBRASKA	NE	31
ARIZONA	AZ	04	NEVADA	NV	32
CALIFORNIA	CA	06	NEW HAMPSHIRE	NH	33
COLORADO	CO	08	NEW JERSEY	NJ	34
CONNECTICUT	CT	09	NEW MEXICO	NM	35
DELAWARE	DE	10	NEW YORK	NY	36
DISTRICT OF COLUMBIA	DC	11	NORTH CAROLINA	NC	37
FLORIDA	FL	12	NORTH DAKOTA	ND	38
GEORGIA	GA	13	OHIO	OH	39
HAWAII	HI	15	OKLAHOMA	OK	40
IDAHO	ID	16	OREGON	OR	41
ILLINOIS	IL	17	PENNSYLVANIA	PA	42
INDIANA	IN	18	RHODE ISLAND	RI	44
IOWA	IA	19	SOUTH CAROLINA	SC	45
KANSAS	KS	20	TENNESSEE	TN	47
KENTUCKY	KY	21	TEXAS	TX	48
LOUISIANA	LA	22	UTAH	UT	49
MAINE	ME	23	VERMONT	VT	50
MARYLAND	MD	24	VIRGINIA	VA	51
MASSACHUSETTS	MA	25	WASHINGTON	WA	53
MICHIGAN	MI	26	WEST VIRGINIA	WV	54
MINNESOTA	MN	27	WISCONSIN	WI	55
MISSISSIPPI	MS	28	WYOMING	WY	56
MISSOURI	MO	29			

TERRITORIES AND POSSESSIONS

AMERICAN SAMOA	AS
CANAL ZONE	CZ
FED STATES OF MICRONESIA	FM
GUAM	GU
MARIANAS ISLANDS	CM
MARSHALL ISLANDS	MH
PUERTO RICO	PR
PALAU	PW
VIRGIN ISLANDS	VI

CANADIAN PROVINCES

ALBERTA	AB
BRITISH COLUMBIA	BC
MANITOBA	MB
NEW BRUNSWICK	NB
NEWFOUNDLAND/LABRADOR	NL
NORTHWEST TERRITORIES	NT
NOVA SCOTIA	NS
NUNAVUT	NU
ONTARIO	ON
PRINCE EDWARD ISLAND	PE
PROVINCE OF QUEBEC	QC
SASKATCHEWAN	SK
YUKON TERRITORY	YT

WH-1 Electronic Filing Requirements

APPENDIX B – Indiana County Codes

01 ADAMS	47 LAWRENCE
02 ALLEN	48 MADISON
03 BARTHOLOMEW	49 MARION
04 BENTON	50 MARSHALL
05 BLACKFORD	51 MARTIN
06 BOONE	52 MIAMI
07 BROWN	53 MONROE
08 CARROLL	54 MONTGOMERY
09 CASS	55 MORGAN
10 C LARK	56 NEWTON
11 CLAY	57 NOBLE
12 CLINTON	58 OHIO
13 CRAWFORD	59 ORANGE
14 DAVIESS	60 OWEN
15 DEARBORN	61 PARKE
16 DECATUR	62 PERRY
17 DEKALB	63 PIKE
18 DELAWARE	64 PORTER
19 DUBOIS	65 POSEY
20 ELKHART	66 PULASKI
21 FAYETTE	67 PUTNAM
22 FLOYD	68 RANDOLPH
23 FOUNTAIN	69 RIPLEY
24 FRANKLIN	70 RUSH
25 FULTON	71 ST. JOSEPH
26 GIBSON	72 SCOTT
27 GRANT	73 SHELBY
28 GREENE	74 SPENCER
29 HAMILTON	75 STARKE
30 HANCOCK	76 STEUBEN
31 HARRISON	77 SULLIVAN
32 HENDRICKS	78 SWITZERLAND
33 HENRY	79 TIPPECANOE
34 HOWARD	80 TIPTON
35 HUNTINGTON	81 UNION
36 JACKSON	82 VANDERBURGH
37 JASPER	83 VERMILLION
38 JAY	84 VIGO
39 JEFFERSON	85 WABASH
40 JENNINGS	86 WARREN
41 JOHNSON	87 WARRICK
42 KNOX	88 WASHINGTON
43 KOSCIUSCO	89 WAYNE
44 LAGRANGE	90 WELLS
45 LAKE	91 WHITE
46 LAPORTE	92 WHITLEY