Electronic Warrant Exchange Implementation Guide

Collection Agents and Sheriffs

Revised July 2022

Indiana Department of Revenue

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Program Introduction

This guide contains the information necessary for Collection Agents to electronically exchange warrant and lien information with the Indiana Department of Revenue (DOR) through the Indiana Tax System (ITS), known as the Electronic Warrant Exchange program. The term Collection Agent is used throughout this document as a generic name for any person, agency, or company that actively collects delinquent tax warrants for DOR. Currently DOR forwards tax warrants for collection to the following Collection Agent categories:

- Sheriff Departments
- Outside Collection Agencies (OCA)

Collection Agencies are required to fully utilize the Electronic Warrant Exchange program. Sheriff Departments are not required, but can request to join. This program allows for data transfer between DOR and the Collection Agent instead of correspondence via mail. The Electronic Warrant Exchange program exists for the benefit of both DOR and the Collection Agent. Benefits for Collection Agents who participate include:

- Information on warrants can be posted to the Collection Agent's existing systems, which eliminates data entry
- Exchange of data can be scheduled, resulting in known times of when the Collection Agent should receive new warrants and updates to existing warrants
- New and updated warrants can be received faster, eliminating the wait for mail
- Savings in cost of mailing returned warrants

Program Updates

As of July 18, 2022

DOR has completed the multi-year implementation (that began in September 2019) of a new tax system known as Indiana Tax System (ITS). Attachment C has been updated with the final group of tax types.

As of October 1, 2021

DOR has added two new fields to the Agent Warrant file Attachment A and the Agent Reconciliation Attachment G. The fields, #21 - Special Status code for Primary Taxpayer and #22- Special Status code for Joint Taxpayer, will have the value of 'D" to indicate the primary individual or the joint individual taxpayer is deceased based upon data provided to DOR. DOR will only send the new value if one of the original reasons for update or recall are initiated.

As of January 1, 2021

New legislation indicates that debt payments will be applied to base tax prior to penalty and interest for debts incurred for tax periods beginning in 2021. The two calculations include: 1) debts incurred for tax periods prior to 2021 and 2) payment allocations for tax periods of 2021 and beyond.

As of October 1, 2020

A new return reason code has been added. 65 - Deceased Individual taxpayer. This taxpayer could be sole proprietor and/or individual taxpayer. Warrants issued for estimated tax returns contain a value of 'EST,' the liability extract code field 82 (attachment A). Note: The value in this field can be updated as blank and the dollar values will reflect any necessary adjustments.

As of September 7, 2020

Jeopardy warrants will be sent through the electronic process. Highlights of the differences:

When jeopardy warrants are issued, a paper jeopardy sheriff warrant will be handed to the Sheriff at the time the warrant is executed. An electronic version of the warrant will be sent to the Sheriff the next business day. At this point, the jeopardy warrant will proceed through the electronic process.

As of January 1, 2020

With the new collection agency contract, the calculation to determine collection agency damages has changed to include the additional interest, clerk costs and collection fees. This change has impacted the payment allocation for collection agencies. The payment allocation section has been updated to reflect these changes.

As of September 3, 2019

DOR began implementation of a new tax system in September 2019 known as Indiana Tax System (ITS). The rollout of the system will be a multiyear initiative, which will be rolled out in phases by tax types. Note that Attachment C will be updated as the tax types are rolled out into production in four separate phases. This document will describe the exchange with the new system (ITS). DOR is working to make the changes minimal; however, there will be some differences between the new system (ITS) and DOR's current system, though compatible. Differences will be highlighted in this guide and should be read carefully to fully understand the requirements for utilizing the program through ITS.

Prior to the ITS implementation rollout to production, all warrants will be recalled from Sheriffs and outside collection agents based on the tax types implemented in the phase. Once implemented into production, these warrants will be sent back to Sheriffs and outside collection agents based upon the new rules described below.

Highlights of the differences

- The files exchanged will follow the current system layouts, but there will be some fields that will contain different data.
- The files sent from DOR out of ITS to our collection agent partners will have a prefix to make the files unique (see layout for file name).
- RPS and ITS data returned to DOR can be comingled within the same file. DOR will be responsible for determining which records apply to the new system and the existing system.
- New Return Reason Codes are created.
- DOR has also implemented an electronic process to send payment transactions to DOR.

Criteria for Participation

In order to participate in the Electronic Warrant Exchange program, the collection agent must be able to make the changes necessary to their system(s) to send and receive files as described in this document. The files will have fixed record lengths that can easily be read and processed using most computer programming languages. It is the responsibility of the collection agent to change their system to read and process the file(s) being sent by DOR's system and to return the necessary file(s) to DOR in a timely manner.

Collection agents must also have the capability to exchange files with DOR via the use of Secure File Transfer Protocol (SFTP) to and from DOR's data server. If the collection agent cannot access this server then the collection agent will not be able to participate in this program. In the case of an Outside Collection Agency (OCA), failure to access the server securely will result in grounds for terminating the contract. It is best to determine this as early in the process as possible since it is required to participate in the program. Another protocol might be established as an acceptable transfer means at a later date and collection agents will be notified of this availability. DOR will also require that all data is encrypted when it is on the server. DOR uses PGP encryption, but compatible encryption, such as GNG, can be used to encrypt/decrypt files exchanged with collection agents.

A key component to successful implementation of the Electronic Warrant Exchange program is thorough testing on both the collection agent's system and on DOR's system. It is the responsibility of the collection agent to perform testing on the collection agent's system and provide the results of those tests to DOR for verification. A collection agent will begin to receive production warrant information electronically only after testing has been completed as described in this document. At this point, the collection agent will be changed from paper to electronic in DOR's system, which indicates that paper will no longer be produced or accepted to/from the collection agent. In the case of an OCA, if major issues arise with the agency's ability to meet the guidelines outlined here, the contract with the agency will be terminated.

One final requirement for participating in this program involves the collection agent's final use of the receiving file. The collection agent must return warrants to DOR via this Electronic Warrant Exchange method. Collection agents should not print the warrants and return them to DOR. The files being sent are not print files. The files are formatted such that a computer program can read them (fixed length fields –not delimited; one record = one warrant). If a collection agent receives warrants electronically, the collection agent must return warrants electronically. The collection agent must also process all the files in a timely manner.

Electronic Warrant Exchange Overview

ITS will use a single source collection model. Warrants will be assigned to either internal collection, Sheriff, or outside collection agent. All warrants for the customer will be assigned to the same agent.

Normal flow of a debt is:

Billing stage for creating the liability for the debt

1. Notice of Proposed Assessment (conditional). Taxpayer has 60 days to respond.
2. Demand for Payment. Taxpayer has 10 days to pay debt.

Collection stage

3. Create and file warrant with clerk. DOR's internal collections will have 10 days to collect.
4. Sheriff Warrant. This step is based upon existing open debt placed with the Sheriff. Sheriff will have 120 days to collect unless DOR was notified of an agent payment plan. This will give the Sheriff 365 days from the notification date to collect.
5. Outside Collection Agent warrant. Outside collection agents will have length of time based upon the contract to collect unless DOR was notified of an agent payment plan. This will allow additional time before the notification to collect is logged in by DOR.

Details about the Collection flow

After steps 1 and 2 are completed, upon recording the tax warrant with the county clerk, DOR will evaluate the taxpayer's entire account.

If the taxpayer does not have other ITS outstanding debt, the staging process is:

- Warrant will attempt to be collected by Internal Collections for up to 30 days. If the warrant remains unpaid, it will continue through the collection process; however, the liability may advance to the agent earlier if the warrant has been filed with the clerk.
- Warrants will be forwarded to the taxpayer's local county sheriff for a term of 120 days, or up to a maximum of 365 days, if an agent payment plan is established.
- If a warrant remains unsatisfied, upon being returned from the sheriff, the warrant will be forwarded to the contracted outside collection agent.

If the taxpayer has other ITS debt, the process will be:

- The current stage of other ITS debt will be determined. Any new tax warrants for the customer may skip a stage in order to allow single source collections.
- The existing collection stage will be presented with new debt until oldest tax warrant is ready to stage to internal collections, sheriff or outside collection agency.
- If an agent places the taxpayer on a payment plan for a specific tax warrant, the agent must collect in full within 365 days. New debt will need to be collected in full by its due date or be placed on a payment plan. The debt with the shortest timeframe will direct all other warrants.

Example

Warrant No. 1	**Warrant No. 2**	**Warrant No. 3**
Issued: 09/03/2019	Issued: 10/20/2019	Issued: 12/06/2019
Due Date: 01/03/2020	Due Date: 03/20/2020	Due Date: 04/06/2020

If warrant No. 1 is not paid on or before 01/03/2020 – warrants 2 and 3 will also be recalled as DOR's new collection strategy is a Single Source collection effort.

If an agent payment plan hold is set on warrant No. 1, the due date is updated but the collection strategy remains the same.

When a warrant is sent to the Sheriff or outside collection agent as a new debt then a new notice number will be generated for the warrant. Each notice associated with the warrant will track the activity associated with the warrant's activity. Therefore, it is important to track warrants and their associated notice.

- For the non-electronic agents, DOR's system continues to print the New Warrant Notices on paper and mails the warrant to the Sheriff or collection agent. There will be a new Sheriff portal that will be helpful especially to the Sheriffs who work with paper.
- For the electronic agents, DOR generates a 'new' warrant notice record (Attachment A) that will be sent to the agent in a file. The new warrant notice contains taxpayer information, tax information, warrant specific information, collection agent information, and amounts owed. Agents should be able to produce a notice similar to the one that DOR sends out to any taxpayer requiring documentation. (Attachment E).

When jeopardy warrants are issued, a paper version will be handed to the Sheriff at the time the warrant is executed. An electronic version of the warrant will be sent to the Sheriff the next business day. At this point, the warrant will proceed and continue through the electronic process.

If DOR later determines there are circumstances whereby the warrant should be returned to the collection agent for collection, the prior warrant notice is recalled by DOR, and a new warrant notice is generated. A new notice with a new notice number for the same warrant is generated, with a new notice due date. The amounts on the warrant will be updated to reflect current balances. **It is important for agents to process the electronic file in the same order as the data was received**.

The collection agent receiving the new warrant pursues the warrant for collections. The collection agent then sends 100% of the warrant payments collected to DOR. A warrant status transaction is then provided to DOR. The warrant status transaction can be an updated warrant (Attachment A) if the warrant is not paid in full, or a recall warrant (Attachment A), if the warrant is paid in full. If money is due to the collection agent, the money along with a voucher identifying the particular warrant is sent to the collection agent. See the Electronic Payment for electronic process.

If, for any reason, the collection agent will not be collecting on the warrant, the collection agent must return the warrant to DOR. The collection agent must also return the warrant if DOR sends a warrant status letter requesting the warrant to be returned (referred to as recalled warrants Attachment A – DOR requesting the Recall of the warrant notice / Attachment B – agent's notification of the warrant notice being returned to DOR). Warrants will be recalled for various reasons. **Agents must comply with the recalls and return requests, and release the warrant back to DOR**.

When DOR receives payments from other sources other than the collection agent, warrant status letters for the non-electronic collection agents are sent to the collection agent. These are referred to as updated warrants (Attachment A) in this document. Updated warrants will also be sent if the

collection agent was the one who sent in the payment. The update warrant transaction will carry the balances for the warrant within the fields. ITS issues the electronic warrant status letter for both recalled warrants and updated warrants. When the collection agent returns the warrant, then DOR updates the warrant as returned. If the collection agent places the taxpayer on a payment plan, the agent should notify DOR (see Agent Reason Codes and Descriptions, Field 15 in the Agent Return File – attachment B). Once the electronic request is received, DOR will validate that the warrant is still in position to be placed on the agent payment plan (in case of timing issues). If the warrant is 'ok' to be placed on the agent payment plan, the agent payment plan will be marked in DOR's system. If there are reasons that the warrant cannot or should not be set, the agent will receive a record back in the Agent Return Error file (Attachment F). The agent payment plan holds are only set for 365 days for Sheriffs. For outside collection agencies, the payment plan holds will be extended to no more than two years. DOR will not accept a second agent payment plan date on the same warrant number. If the customer requests extended time, refer them to DOR. The agent may be eligible to receive fees depending on the situation.

If the agent is working to establish or has an active levy or garnishment for collection. The agent should not send the return code for establishing the levy and garnishment codes (Attachment D - Return Reason codes I, K, or G) when DOR already has recorded the agent payment plan code (Attachment D - Return Reason code A). The agent payment plan will override the levy and garnishment codes. Allowable combination for the agent payment plan notification and the levy and garnishment return notification are listed in the table below. If the agent determines new information for levy or garnishment, i.e., a new bank account, and needs to re-establish a garnishment or levy, the agent must resend the establishing garnishment or levy (I) before filing the second garnishment or levy.

Senario	1-DOR has recorded on file	2-DOR received an Agent new record for the return code:	Result
1	Agent Payment Plan (A)	2nd Agent Payment Plan (A)	DOR will not process the 2nd Agent Payment Plan.
2	Agent Payment Plan (A)	Establishing Garnishment or Levy (I)	DOR will process the Establishing Garnishment or Levy (I) releasing the original Agent Payment Plan.
3	Agent Payment Plan (A)	Garnishment (G)	DOR will process the Establishing Garnishment (G) releasing the original Agent Payment Plan.
4	Agent Payment Plan (A)	Levy (K)	DOR will process the Establishing Levy (K) releasing the original Agent Payment Plan.
5	Establishing Garnishment or Levy (I)	Establishing Garnishment or Levy (I)	DOR will process the 2nd request Establishing Garnishment or Levy (I).
6	Garnishment (G)	Garnishment (G)	DOR will not process the Garnishment (G) retaining the original Garnishment (G).
7	Levy (K)	Levy (K)	DOR will not process the Levy (K) retaining the original Levy (K).
8.a	Levy (K)	Establishing Garnishment or Levy (I)	DOR will process the Establishing Garnishment or Levy (I).
8.b	Establishing Garnishment or Levy (I)	Levy (K)	DOR will re-establish the Levy with the new date.
9.a	Garnishment (G)	Establishing Garnishment or Levy (I)	DOR will process the Establishing Garnishment or Levy (I).
9.b	Establishing Garnishment or Levy (I)	Garnishment (G)	DOR will re-establish the Garnishment with the new date.

When a Collection Agent sends the agent payment plan to DOR and DOR accepts the transaction for a warrant, DOR will be monitoring the warrants indicated as being on an agent payment plan. DOR will be looking for payments made toward the warrant that was recorded first with DOR as a part of the agent payment plan. If there are no payments scanning from the warrant with the shortest timeframe, then all the warrants will be recalled from the agent.

Therefore, if a Collection Agent has three warrants on agent payment plans, the first two warrants (12345678 and 59111222) are returned to DOR on Jan. 15, 2019 (extending the dates 365 days), and then the third warrant is returned to DOR on April 15, 2019 (extending the dates 365 days).

Data			
Agent Warrant #1		Warrant #2	Warrant #3
TID	0000015910	0000015910	0000015910
Joint TID			

Data			
Location #			
Liability #	199912345678	2019111222333	2018888777666
Warrant #	12345678	59111222	20555444
Notice #	1900022222	000001348951	000001456987
Status	A (agent payment plan)	A (agent payment plan)	A (agent payment plan)
Sent to Agent	01/10/2019	12/31/2018	04/01/2019
Recall Due Date* (set after agent payment plan is recorded)	01/15/2020	01/15/2020	04/15/2020
Amount	1000.00 (Total)	5000.00 (Total)	4000.00 (Total)

Scenario 1: Warrant 12345678 no payments and reevaluating on January 15, 2020

- DOR would expect that warrant(s) with the agent payment plan with the shortest timeframe are totally paid off
- DOR will recall all warrants 12345678 and 59111222 and 20555444.

Scenario 2: Warrant 12345678 no payments and reevaluating on January 15, 2020, and warrant 59111222 is paid off

- DOR would expect that warrant(s) with the agent payment plan with the shortest timeframe are totally paid off
- DOR will recall all warrants 12345678 and 20555444.

Scenario 3: Warrant 12345678 with payments but not fully paid and reevaluating on January 15, 2020 and warrant 59111222 is paid off

- DOR would expect that warrant(s) with the agent payment plan with the shortest timeframe are totally paid off
- DOR will recall all warrants 12345678 and 20555444.

Scenario 4: Warrant 12345678 and warrant 59111222 is paid off on reevaluating on January 15, 2020

- Agent continues to collect on warrant 20555444.

Collection Agents remitting monies to DOR can use the electronic flow below. The agent will need to contact DOR for authorization to send the transactions electronically and to get set up with the bank information for the deposit. DOR will require testing prior to starting this process. The bank deposit must match the total specified in the trailer record. The reject reason codes are listed in the attachment F. If a file is rejected, then the entire file is rejected and must be resubmitted to DOR. DOR can accept multiple files per day. This process will eliminate the current paper documents that itemize payments to be made toward taxpayer accounts.

Benefits of the Electronic Warrant Exchange

The Electronic Warrant Exchange program removes printing of New Warrants and Updated Warrants and removes the keying of Recalled Warrants. Instead, files containing the data are exchanged.

Electronic Warrant Exchange Diagram

The diagram below demonstrates the data exchange flow.

Daily – Outgoing from DOR to Agent

DOR System
Taxpayer liabilities are evaluated to determine New Warrants for Collection Agents.

DOR System
A file per Collection Agent is generated containing New, Updated and Recalled Warrant data.

Agent Warrant File & Totals File (file layouts are in Attachment A)

DOR file is put on server for Collection Agent to retrieve data via SFTP.

DOR System
Modifications or updates to current warrants (i.e., direct taxpayer payment) is applied which triggers Updated Warrant information to be sent to Collection Agent.

DOR System
Existing warrants are evaluated to determine if a Recalled Warrant is necessary.

Collection Agent System
Collection Agent retrieves files and updates Collection Agent system for processing of New, Updated and Recalled Warrants.

Daily – Incoming from Agent to DOR

Collection Agent System
Based on processing Recalled Warrants, removed warrants from Collection Agent. Once removed, notifies DOR.

→ Agent Return File (file layout is in Attachment B)

→ Collection Agent places file on DOR server via SFTP for DOR to process.

→ **DOR System**
DOR retrieves file and processes returned warrants.

↓

DOR System
Any records that could not be processed are returned to the Collection Agent with Error Codes.

← Agent Return Error File (file layout is in Attachment F)

← Error File is put on server for Collection Agent to retrieve data via SFTP.

← **Collection Agent System**
Collection Agent fixes errors based on the Error File and resends fixed data in the next Agent Return File.

Incoming from Agent to DOR for recording payments

Collection Agent System
The total of the individual payments is deposited into DOR bank account.

Payments per warrant collected from taxpayers will be gathered based upon bank clearance rules agreed upon with DOR and agent.

→ BANK

→ **DOR System**
DOR reconciles the deposit to payments poster.

→ Agent Payment File (file layout is in Attachment H)

→ Collection Agent places file on DOR server via SFTP for DOR to process.

→ **DOR System**
DOR retrieves file and process payments for warrants.

↑

DOR System
Any error with payment file are returned to the Collection Agent with Error Codes. Note: Entire file will be rejected even if one record in the file has error.

← Agent Return Error File (file layout is in Attachment H)

← Error File is put on server for Collection Agent to retrieve data via SFTP.

← **Collection Agent System**
Collection Agent fixes errors based on the Error File and resends the file to DOR.

Monthly

| DOR System | | Agent Recon File (file layout is in Attachment (G)) | | Recon FIle is put on server for Collection Agent to retrieve data via SFTP. | | Collection Agent System |

DOR System
All records the DOR shows with the Collection Agent will be sent to the agent with current balances for active collection, indicate if the warrant is on agent payment plan, or should have returned to DOR because of a recall.

→ Agent Recon File (file layout is in Attachment (G)) →

Recon FIle is put on server for Collection Agent to retrieve data via SFTP.

→ **Collection Agent System**
Collection Agent reconciles their inventory based on the Recon File.

Electronic Warrant Exchange Details

Three files will need to be exchanged. The files the Collection Agent will receive are the Agent Warrant File and the Totals File. The Collection Agent will send the Agent Return File. The Agent Warrant File contains the data that previously printed on Warrants and Warrant Status Letters. The Totals File contains record counts based on the records in the Agent Warrant File for file transfer and system balancing purposes. The data required in the Agent Return File consists of an agent reason code for why the warrant is being returned and enough key information for DOR's system to find the warrant to mark it as returned. Both file layouts can be seen in Attachments A and B.

Descriptions of the titles to the columns in both file layout documents are as follows:

- **Field Number**: a unique number for each field in the file
- **Field Description**: A title for each field in the file
- **Field is Required or Optional**: If an 'R' exists in this column, then data is required in this field in the file (cannot be blank or generic). If an 'O' exists, then the field can be left blank (zeroes if field is numeric, spaces if field is alphanumeric). If the field is required on the Agent Return File, then the Collection Agent must be storing the data on their system. Otherwise, there would be no way for the Collection Agent to be able to return this information. It is required by DOR so that DOR's system can match to a unique record.
- **Def**: This defines whether the field is alphanumeric or numeric and how long the field is. 'X' means alphanumeric and '9' means numeric. The value in the parentheses is the length of the field (e.g., Record ID has 'X(4)' which means it is alphanumeric with a length of 4.). Alphanumeric fields must be left justified in the file with spaces filling the length (e.g., the Record ID field in the Agent Warrant File has a value of 'GW'). In the file the value will be 'GW ' (two spaces following GW). Numeric fields must be right justified with leading zeros (e.g., Liability Number has 9(12) which means numeric with a length of 12). If the liability number is '123456789' then the field will contain '000123456789' to fill all 12 spots of the length. Numeric fields may also have formatting information included in the Def column. A value of s9(11) v99 means that the number will have a leading sign (designated by the 's'), will be numeric (designated by the first '9'), will be a length of 11 for the value before the decimal, and will have 2 decimal places included in the value, designated by the v99 (i.e., Original Base Tax has 's9(11)v99'). If the value is $100.45 then this field will contain '+0000000010045'.
- **Size**: This clarifies the length of the field as defined under Def. It is the actual number of spaces that the field takes in the record.

- **Decimal**: For numeric fields, this contains the number of decimal places that the field has. The program that processes the file must handle formatting.
- **Begin**: This contains the placement in the record in which this field begins. For example in the Agent Warrant File, Joint Taxpayer TID contains '15' in the Begin column. That is because Record ID takes spaces 1 through 4 and Taxpayer TID takes spaces 5 through 14. Joint Taxpayer TID starts in spot 15 and ends at 24.
- **Written Field Description**: this contains additional information necessary to help explain what the field contains in the file.

Each record in the Agent Warrant File will be unique based on Liability Number, Taxpayer Identification Number (TID), Warrant Number and Notice Number. These are key fields that the Collection Agent must store in their system so that when warrants are returned by the Collection Agent in the Agent Return File, DOR's system can match to the warrant that is being returned.

To further define the data fields that are in the Agent Warrant File, each Field Number has been typed on a paper warrant for each Collection Agent type. This provides a map and is included in Attachment E for Sheriffs and for Collection Agencies. A warrant for a joint taxpayer can be seen on Attachment E.

Testing Process

In order for production files to be transferred and processed successfully by both DOR and the Collection Agent, a thorough test must be completed. Although there will be multiple iterations of the testing cycles, the test will require the agent to show that they can handle the following conditions during the testing. The testing will include the following:

1. First test file exchange is the Agent Warrant File and the Totals File from DOR. It will be a file of all New Warrants. File will consist of:
   - Single Individual Taxpayers
   - Joint Individual Taxpayers
   - Business Taxpayers with only Primary name
   - Business Taxpayers with DBA name in addition to the Primary Name
   - Taxpayer will have various combinations of the base tax balance, penalty balance, and interest balances greater than zero and some with zero balances.

2. The next set of tests will include file exchange of additional Agent Warrant Files and the corresponding Totals Files from DOR and will consist of New Warrants, Updated Warrants, and Recalled Warrants. File will consist of:
   - Updated Warrants due to payments to one or more of the New Warrants sent in the first file. The payments are from sources other than the Collection Agent since Updated Warrants may not be sent based on payments from the Collection Agent.
   - Recalled Warrants based on full payments received on one or more of the New Warrants sent on the first file.
   - Recalled Warrants on one or more of the New Warrants sent on the first file for a reason other than payment.
   - Additional New Warrants, which will include responsible officer billings.

3. As result of Step 2 testing, a test return file is received from the collection agent and should contain the recalls based on the recalled warrants from the prior file. Prior to the last test file, DOR will identify two or three warrants that should have an agent payment plan set up.

4. In addition, the collection agents shall provide results of their daily interest calculations to ensure accuracy.
5. Lastly, DOR will produce a RECON file (Attachment G) to verify the collection agent can reconcile with DOR.

An example scenario that will be tested is as follows:

Day	Action	Data	
1	DOR sends a New Warrant in the Agent Warrant File to the Collection Agent	Agent Warrant File #1	
		TID(2)	0000011111
		Joint TID(3)	
		Location #(5)	001
		Liability #(4)	1999123345678
		Warrant #(12)	12345678
		Notice #(48)	9900022222
		Status(76)	N
		Amount	1000.00 (Total)
2	DOR receives a payment from a State Offset which reduces the liability partially.	Offset Payment	400.00
3	DOR sends a request for the original warrant to the Collection Agent to be returned because of updated amounts for the warrant (i.e., code 45). This is a Recalled Warrant being sent in a second Agent Warrant File.	Agent Warrant File #1	
		TID(2)	0000011111
		Joint TID(3)	
		Location #(5)	001
		Liability #(4)	199912345678
		Warrant #(12)	12345678
		Notice #(48)	9900022222
		Status(76)	R
		Amount	
4	Agent returns warrant with the notice number of 9900022222 to DOR via sending it in the Agent Return File.	Agent Warrant File #2	
		TID(4)	0000011111
		Joint TID(5)	
		Location #(7)	001
		Liability #(6)	199912345678
		Warrant #(8)	12345678
		Notice #(9)	9900022222

Steps for Program Participation

Below contains a suggested order and timeline of activities that will need to take place to become active in the Electronic Warrant Exchange program.

Step	Action	Responsibility	Example Timeframe
1.	Contact DOR to express interest in the program after reading this document.	Collection Agent	Collection Agent dependent
2.	Provide DOR with an estimated date on when the Collection Agent will have Collection Agent computer systems created/changed ready for testing all necessary files. When the Collection Agent determines this date, it is suggested to take into account all progamming and internal testing time that the Collection Agent will need prior to testing directly with DOR.	Collection Agent	Collection Agent dependent
3.	DOR will evaluate the estimated date and determine if DOR has resources available to begin testing on that date. DOR and the Collection Agent will need to agree on the testing start date.	Both DOR and the Collection Agent	Test Date is set and agreed upon
4.	DOR sends Collection Agent: Information on using the SFTP server. Sample files with two records for Collection Agent to use for understanding of file layouts	DOR	Within a week of Step 2
5.	Collection Agent tests use of SFTP server using sample file provided by DOR	Collection Agent	Within a week of Step 4
6.	Collection Agent creates system programs and tests using sample test files	Collection Agent	Collection Agent dependent but before agreed upon Test Date
7.	DOR sends Collection Agent a System Test file of New Warrant only	DOR	On Test Date
8.	Collection Agent tests receiving and processing New Warrant file and notifies DOR of any problems or if successful	Collection Agent	Within a week from Test Date
9.	DOR sends Collection Agent a second System Test file of more New Warrants and of Updated and Recalled Warrants (updates and recalls to some of the warrants that were sent previously in Step 7)	DOR	Within a couple days from notification of successful processing of Step 8
10.	Collection Agent tests receiving and processing the data in the second System Test file and notifies DOR of any problems or if successful	Collection Agent	Within a week from Step 9
11.	Collection Agent sends DOR a System Test file of Returned Warrants based on the Recalled Warrants in the file sent in Step 9	Collection Agent	Within a week from Step 10
12.	DOR tests the Returned Warrants file and notifies Collection Agent of any problems or if it was successful	DOR	Within a week from Step 11
13.	Collection Agent makes changes if necessary and Step 11 resumes	Collection Agent	Within a week from Step 11
14.	Steps 9 through Step 13 until DOR agrees that the testing is successful		
15.	DOR sends a RECON file to Collection Agent based upon the testing data.	DOR	Within a week of Step 14
16.	Collection Agent notifies DOR of the exceptions that are discovered between DOR and Collection Agent	Collection Agent	Within a week of Step 15

It is anticipated that the testing process could take about five weeks to complete. Collection Agents could receive acceptance earlier if testing and turnaround are prompt, or could have delay in acceptance to the program if there are problems identified. For a new collection agency, it should be noted that these steps will have to be completed between contract signing and the agreed upon go-live date.

Reconciliation Program

The reconciliation program will allow data synchronization between the collection agent and DOR. When the program runs, the agent will receive a file (Attachment G) with the current list of warrants that DOR has for the Collection Agent, with the current balances and if the Collection Agent has placed an agent hold on the warrant, or if the warrant has been recalled by DOR. Although timing issues may cause discrepancies, warrants should be returned daily in the agent return file to DOR.

Note: During the interim period in which DOR will be using two systems there, will be reconciliation files from both the new system (ITS) and the old system.

Suggested processing for each reconciliation record:

1. Verify the IDs match and are current which includes:
    a. Field 4 Liability Number
    b. Field 12 Warrant Number
    c. Field 45 Notice Number

2. If the status code (field 63) is "R",
    a. Verify that the liability notice has been returned to DOR.
    b. If not, please return the liability notice to DOR.

3. If the status code (field 63) is "P",
    a. Verify that the agent has the liability on an active payment plan.
    b. If agent has the liability on an active payment plan and DOR does not, verify that DOR was notified that the liability is part of agent payment plan.
    c. Verify that DOR did not reject the agent payment plan, see the error file (Agent Return Error File).

4. If the status code (field 63) is "L",
    a. Verify that agent has the liability with an active Levy or Garnishment.
    b. If you have the liability with an active Levy or Garnishment and DOR does not, verify that you have sent the information to DOR.

5. If the status code (field 63) is "A", update the agent balances to reflect the amount in the recon record from DOR.

6. If there are records in the agents' system which DOR has not acknowledged in the 'recon' file, contact DOR for confirmation of the next steps. There are various possible actions which could include returning record to DOR or removing the records from the agents system, etc. **

**There are going to be multiple recon files (one per old system and one for new system) until DOR's new single ITS system is fully implemented. Step 5's information will be considered when the agent has processed both reconciliation files. DOR will run the reconciliation process at the same time.

Payment Application

Over the years there have been many questions concerning how payments are to be applied to the liabilities when DOR receives monies from Sheriffs or Collection Agencies. This section of the Implementation Guide explains the payment application processing rules.

Terms

Clerk Costs: The costs for each liability warrant filed with the Clerks. The clerk cost can increase based upon various actions (i.e., taxpayer moving to another county therefore a lien needs to be placed in the new county, renewal of notice, etc.).

Collection Date: This is the date the collection agent (Sheriff or Collection Agency) collected the monies; therefore, the date that the interest was calculated for the purpose of determining the payment and its allocation. The Sheriff or Collection Agent will supply this for each payment sent to DOR or DOR will default to the system date, which will cause a discrepancy between the agents and DOR's balances.

Damages: The amount of monies the Collection Agency will be paid for collecting on the liability notice. For the Collection Agents, this amount was decided based upon the contract.

Retain Fees/Damages: **There will be no retained fees as of 2020**. All fees and collections are to be remitted to DOR. Appropriate fees and damages will be returned by DOR on a weekly basis.

Sheriff Fees: This is the portion the Sheriff will be paid for collecting on a liability for DOR.

Basic Rules

Payment application is based on the current warrant notice that is sent to the agent. Therefore, it is important to note when a 'new' notice is sent. A new notice number (Attachment A, Field 48 – Notice Number) will be issued for new notices plus the 'status code' (Attachment A, Field 76 – Status Code) will be set to the value of 'N'. Again, it should be stated that a warrant could be recalled for other instances when DOR is investigating or pursuing the liability, but a new notice (new notice number) will be generated for a previously issued warrant number.

The payment is the amount the taxpayer will be given credit for when the payment is applied to their liability notice.

Any fees that are retained by the Sheriff will be adjusted on the voucher for the amount over retained or under retained as the payments are applied to the taxpayer's liability. Effective Jan. 1, 2020, collection agents will no longer retain their collection fees.

With new 2020 legislation, payment on debts will be applied to base tax prior to penalty and interest for debts incurred for liability period end date (Attachment A - field 11) of 2021 and forwarded. Therefore, there are two calculations provided. The first will be for debts incurred for liability periods end date prior to 2021. The second will be for the payment allocations for liability periods end date of 2021 and beyond.

Debts for Tax Periods Prior to 2021: Steps

1. Determine any additional interest and calculate if needed. Base Tax Balance * Daily Interest rate * Days (collection date minus last interest date).

2. Determine any additional Collection Agency Damages. Since Collection Agency Damages are based upon Base Tax, Penalty, Interest, Clerk Costs, and Collection Fees, calculate the additional Collection Agent Damages by taking additional Interest amount from Step 1 * Agent Rate (A below).

3. Calculate the collection agency portion of the damages and then apply to the damages.
   a. Determine if the liability damages are due to the agents based upon the collection date and if the warrant is recorded with the collection agency, or when DOR determines the collection agent is entitled to be paid, (i.e., during certain times the collection agency may be paid for DOR's payment plans.).
   b. Damages are calculated based on the sum of the Base Tax, Penalty, Interest, Clerk Costs, and Collection Fees times the Agency's Rate (A below). Since Interest is accruing daily, additional damages will need to be calculated based upon the interest changing. The percentage for allocating the damages for a payment is based upon the Agency's Rate (Agency Rate/(1+Agency Rate). You cannot use the Agency Rate percentage as was applied to the notice. In the examples below, if the Agency's Rate is 7.15% (.0715) (B below) then the payment allocated to the damages will calculate to 6.6728885% (D below), known as Agency Damages Paid. Payment amount * Agency Damages Paid (F Below)
   c. Currently agent's cannot retain fees.

4. After the amount applied to collection agency damages (Step 1) has been subtracted from the payment, apply a portion of the payment's balance to the penalty. After the allocated penalty has been subtracted from the remaining payment, apply a portion of the payment's balance to interest. When the notice is sent, the interest is calculated up to the date on the Notice (Attachment A, Field 8 Notice/Interest Date). Additional interest will have to be calculated to the collection date supplied to DOR, if beyond the Notice Interest date. Daily Rate (F below) is Annual Interest Rate (A below)/365 after the allocated interest is subtracted from the balance of the payment, the clerk costs will be paid.

5. The balance of the payment is now going to be applied to the Collection Fee/Sheriff Fees and the remaining base tax balance. In order to calculate the portion to apply to the Collection Fee/Sheriff Fees, the remaining balance after the above allocations have been applied is multiplied by E below. The calculated portion is applied to the Collection Fee/Sheriff Fee.

6. The remaining portion after the Collection Fee/Sheriff Fees have been subtracted from the payment is then applied to the base tax.

7. Any portion of payment remaining after base tax allocation can be applied to other liabilities, if they are still open, otherwise the remaining will be placed on the applied to this liability base tax. Contact DOR for help.

Examples		
A	Interest Rate	0.04
B	Agency's Rate	0.0715
C	Collection Rate	0.1

Examples		
D	Agency Damages Paid	0.066728885
E	Collection Fees Paid	0.090909091
F	Daily Interest Rate	0.000109589

SHERIFF Payment Allocations

Liability 2020-87654321
Warrant 335242
Notice # 2020-454512344
On 04/20/2020, DOR issues a bill to sheriff.

Notice Figures:

Notices Issued Date (also the Interest and Agency Damages date)		Balance	Base Tax	Interest	Penalty	Collection/ Sheriff Fee	Clerk Fee	Ageny Damages • Does not apply to a Sheriff Warrant
04/09/2020		$21,964.90	$18,000.00	$343.90	$1,800.00	$1,800.00	$21.00	$ -

Using this example, the Sheriff sends DOR payments.

Notice Balances

	Payment	Balance	Base Tax	Interest	Penalty	Collection/ Sheriff Fee	Clerk Fee	Agent Damages	Remain Remittance Balance	Retained Fees
04/09/2020		$21,964.90	$18,000.00	$343.90	$1,800.00	$1,800.00	$21.00	$0.00		

1) First payment is received by DOR from the agent. The taxpayer is credited for payment of $5000.00. The remittance submitted is $4,700.00 because the Sheriff retaining damages of $300.00 with the collection date of 05/29/2020

Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above)* Days (collection date minus last interest date)
05/29/2020 minus 04/29/2020 = 31 days

1.1) Payment application to damages

1.2) Penalty application

1.3) Interest application - The interest is paid to date of collection date of 05/29/2020.

1.4) Clerk Costs

1.5.a) Collection/Sheriff Fee application

1.5.b) The sheriff over retained the fees therefore the sheriff would see an over retain amount on the voucher for this payment. The taxpayer will be credit for the payment amount not the remittance.

1.6) Base Tax Application

1.7) Application of any remaining remittance

1) Balances - After the Payment application. Note this would include the additional unpaid interest.

05/29/2020	$5,000.00							$300.00
		$59.18						
							$5,000.00	
			$1,800.00				$3,200.00	
		$403.08					$2,796.92	
					$21.00		$2,775.92	
				$252.36			$2,523.56	
								-$47.82
	$2,523.56						$0.00	
	$0.00	$0.00	$0.00	$0.00			$0.00	
Balance $17,026.05	$15,476.44	$0.00	$0.00	$1,547.64	$0.00	$0.00		

2) Payment is received by DOR from the agent
The taxpayer is credited for payment of $5000.00
The remittance submitted is $4,549.31 because the Sheriff retaining damages of $450.69 with the collection date of 6/15/2020

Determine if any additional Interest will need to be calculated, if so, calculate. In the scenario additional Interest would be calculated from the notice date of interest 5/15/2020, up to 6/15/2020 base upon the base tax balance of $15,476.44)

2.1) Payment application to damages

2.2) Penalty application

2.3) Interest application

2.4) Clerk Costs

2.5.a) Collection/Sheriff Fee application

2.5.b) The sheriff retained the correct amount of fees. The taxpayer will be credit for the payment amount not the remittance.

2.6) Base Tax Application

2.7) Application of any remaining remittance

2) Balances After the Payment application

	C1	C2	C3	C4	C5	C6	C7	C8	C9
2)	06/15/2020 / $5,000.00								$450.69
Determine...			$28.83						
2.1)								$5,000.00	
2.2)				$0.00				$5,000.00	
2.3)			$28.83					$4,971.17	
2.4)						$0.00		$4,971.17	
2.5.a)					$451.92			$4,519.25	
2.5.b)									$0.00
2.6)		$4,519.25						$0.00	
2.7)		$0.00	$0.00	$0.00	$0.00			$0.00	
Balance	$12,052.91	$10,957.19	$0.00	$0.00	$1,095.72	$0.00	$0.00		

3) Payment is received by DOR from the sheriff
The taxpayer is credited for payment of $5000.00
The remittance submitted is $4,548.70 because the Sheriff retaining damages of $451.30 with the collection date of 7/15/2020

Determine if any additional Interest will need to be calculated, if so, calculate. In the scenario additional Interest would be calculated from the notice date of interest 06/15/2020, up to 07/15/2020 base upon the base tax balance of $10,957.19)

3.1.) Payment application to damages

3.2) Penalty application

3.3) Interest application

3.4) Clerk Costs

3.5.a) Collection/Sheriff Fee application

3.5.b) The sheriff retained the correct amount of fees. The taxpayer will be credit for the payment amount not the remittance.

3.6) Base Tax Application

3.7) Application of any remaining remittance

3) Balances After the Payment application

	07/15/2020 $5,000.00								
									$451.30
			$36.02						
								$5,000.00	
					$0.00			$5,000.00	
			$36.02					$4,963.98	
						$0.00		$4,963.98	
					$451.27			$4,512.71	
									$0.00
		$4,512.71						$0.00	
		$0.00	$0.00	$0.00	$0.00			$0.00	
Balance	$7,088.93	$6,444.48	$0.00	$0.00	$644.45	$0.00	$0.00		

4) Payment is received by DOR from the agent

The taxpayer is credited for payment of $5000.00

The remittance submitted is $4547.42 because the Sheriff retaining damages of $452.58 with the collection date of 8/15/2020

Determine if any additional Interest will need to be calculated, if so, calculate. In the scenario additional Interest would be calculated from the notice date of interest 7/15/2020, up to 8/15/2020 base upon the base tax balance of $6,444.48)

4.1) Payment application to damages

4.2) Penalty application

4.3) Interest application

4.4) Clerk Costs

4.5.a) Collection/Sheriff Fee application

4.5.b) The sheriff retained the correct amount of fees. The taxpayer will be credit for the payment amount not the remittance.

4.6) Base Tax Application

4.7) Application of any remaining remittance

4) Balances After the Payment application

Step	Date / Balance	C1	C2	C3	C4	C5	C6	C7	Remittance Balance	Damages
4) Payment received	08/15/2020 $5,000.00									$452.58
Determine additional Interest				$21.89						
4.1) Payment application to damages									$5,000.00	
4.2) Penalty application					$0.00				$5,000.00	
4.3) Interest application				$21.89					$4,978.11	
4.4) Clerk Costs							$0.00		$4,978.11	
4.5.a) Collection/Sheriff Fee application						$452.56			$4,525.55	
4.5.b) Sheriff retained correct fees										$0.00
4.6) Base Tax Application			$4,525.55						$0.00	
4.7) Application of any remaining remittance			$0.00	$0.00	$0.00	$0.00			$0.00	
4) Balances After the Payment application	Balance	$2,110.82	$1,918.93	$0.00	$0.00	$191.89	$0.00	$0.00		

5) Payment is received by DOR from the agent
The taxpayer is credited for payment of $2,117.34
The remittance submitted is $1,925.45 because the Sheriff retaining damages of $193.89 with the collection date of 9/15/2020

Determine if any additional Interest will need to be calculated, if so, calculate. In the scenario additional Interest would be calculated from the notice date of interest 8/15/2020, up to 9/15/2020 base upon the base tax balance of $1,918.93)

5.1) Payment application to damages

5.2) Penalty application

5.3) Interest application

5.4) Clerk Costs

5.5.a) Collection/Sheriff Fee application

5.5.b) The sheriff retained the correct amount Of fees. The taxpayer will be credit for the payment amount not the remittance.

5.6) Base Tax Application

5.7) Application of any remaining remittance

5) Balances After the Payment application. **Liability Paid**

								Gray
09/15/2020 $2,117.34								$193.89
			$6.52					
							$2,117.34	
			$0.00				$2,117.34	
			$6.57				$2,110.82	
					$0.00		$2,110.82	
				$193.31			$1,918.93	
								$0.00
	$1,918.93						$0.00	
	$0.00	$0.00	$0.00	$0.00			$0.00	
Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

COLLECTION AGENCY Payment Allocations

Liability 2020-12345678
Warrant 9876543

Notice # 2020-741852963
On 04/20/2020, DOR issues a bill to collection agent.
In this example, the Agent's Damages were calculated based upon a percentage of 7.15%.

Notice Figures:

Notices Issued Date (also the Interest and Agency Damages date)		Balance	Base Tax	Interest	Penalty	Collection/ Sheriff Fee	Clerk Fee	Ageny Damages
04/20/2020		$13,220.54	$10,000.00	$335.35	$1,000.00	$1,000.00	$3.00	$882.19

Using this example, the agent sends DOR payments.

	Payment	Balance	Base Tax	Interest	Penalty	Collection/ Sheriff Fee	Clerk Fee	Agent Damages	Remain Remittance Balance	Retained Fees
04/20/2020		$13,220.54	$10,000.00	$335.35	$1,000.00	$1,000.00	$3.00	$882.19		$ -

Notice Balances

1) First payment is received by DOR from the agent The taxpayer is credited for payment of $800.00
The remittance submitted is $800.00 with the collection date of 5/21/2020

Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above)* Days (collection date minus last interest date) 05/21/2020 minus 04/20/2020 = 31 days

Determine any additional Collection Agent Damages. Calculate the additional Collection Agent Damages by Additional Interest amount * Agency Rate (B above)

1.1. a) Payment application to damages
Payment amount * Agency Damages Paid (D Above)

1.2) Penalty application

1.3) Interest application - The interest is paid to date of collection date of 05/21/2020.

1.4) Clerk Costs

1.5) Collection Fee application

1.6) Base Tax Application

1.7) Application of any remaining remittance

1) Balances After the Payment application. Note this would include the additional unpaid interest.

05/21/2020 / $800.00								
			$23.01					
						$1.65		
						$53.38	$746.62	
				$746.62			$0.00	
			$0.00				$0.00	
						$0.00	$0.00	
					$0.00		$0.00	
		$0.00					$0.00	
						$0.00	$0.00	
Balance	$12,456.94	$10,000.00	$358.36	$253.38	$1,000.00	$3.00	$830.46	

2) Payment is received by DOR from the agent
The taxpayer is credited for payment of $500.00
The remittance submitted is $500.00 with the collection date of 6/22/2020

Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above)* Days (collection date minus last interest date)
06/22/2020 minus 05/21/2020 = 32 days

Determine any additional Collection Agent Damages. Calculate the additional Collection Agent Damages by Additional Interest amount * Agency Rate (B above)

2.1. a) Payment application to damages

2.2) Penalty application

2.3) Interest application

2.4) Clerk Costs

2.5) Collection Fee application

2.6) Base Tax Application

2.7) Application of any remaining remittance

2) Balances After the Payment application. Note this would include the additional unpaid interest.

	06/22/2020 $500.00							
Interest calc			$46.03					
Collection Agent Damages							$3.29	
2.1 Damages							$33.36	$466.64
2.2 Penalty				$253.38				$213.26
2.3 Interest			$213.26					$0.00
2.4 Clerk Costs						$0.00		$0.00
2.5 Collection Fee					$0.00			$0.00
2.6 Base Tax		$0.00						$0.00
2.7 Remaining remittance							$0.00	$0.00
Balance	$11,994.52	$10,000.00	$191.13	$0.00	$1,000.00	$3.00	$800.39	

3) Payment is received by DOR from the agent
The taxpayer is credited for payment of $500.00
The remittance submitted is $500.00 with the collection date of 7/22/2020

Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above)* Days (collection date minus last interest date)
07/22/2020 minus 06/22/2020

Determine any additional Collection Agent Damages. Calculate the additional Collection Agent Damages by Additional Interest amount * Agency Rate (B above)

3.1. a) Payment application to damages

3.2) Penalty application

3.3) Interest application

3.4) Clerk Costs

3.5) Collection Fee application

3.6) Base Tax Application

3.7) Application of any remaining remittance

3) Balances After the Payment application

	07/22/2020 $500.00							
			$32.88					
							$2.35	
							$33.36	$466.64
				$0.00				$466.64
			$224.01					$242.63
						$3.00		$239.63
					$21.78			$217.85
		$217.85						$0.00
							$0.00	$0.00
Balance	$11,529.75	$9,782.15	$0.00	$0.00	$978.22	$0.00	$769.38	$11,529.75

Step										
4) Payment is received by DOR from the agent. The taxpayer is credited for payment of $11552.72. The remittance submitted is $11552.72 with the collection date of 8/11/2020	08/11/2020	$11,552.72								
Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above) * Days (collection date minus last interest date) 08/11/2020 minus 07/22/2020 = 30 days				$21.44						
Determine any additional Collection Agent Damages. Calculate the additional Collection Agent Damages by Additional Interest amount * Agency Rate (B above)								$1.53		
4.1. a) Payment application to damages								$770.90	$10,781.82	
4.2) Penalty application					$0.00				$10,781.82	
4.3) Interest application				$21.44					$10,760.38	
4.4) Clerk Costs							$0.00		$10,760.38	
4.5) Collection Fee application						$978.22			$9,782.16	
4.6) Base Tax Application			$9,782.15						$0.01	
4.7) Application of any remaining remittance								$0.01	$0.00	
4) Balances After the Payment application **Liability Paid**	Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		

Debts for Tax Periods 2021 and Afterwards: Steps

1. Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance *Daily Interest rate* Days (collection date minus last interest date).
2. Determine any additional Collection Agent Damages. Does not apply to **Sheriff Payment**.
3. Calculate the damages to be paid and then apply to the damages.
   a. Damages are calculated based on the sum of the Base Tax Penalty, Interest, Clerk Costs and Collection Fees times the Agency's Rate (A below). Since Interest is accruing daily, additional damages will need to be calculated based upon the interest changing. The percentage for allocating the damages for a payment is based upon the Agency's Rate (Agency Rate/(1+Agency Rate). You cannot use the Agency Rate percentage as was applied to the notice. If the Agency's Rate is 7.15% (.0715) then the payment allocated to the damages will calculate to 6.6728885% (D below), known as Agency Damages Paid. Payment amount* Agency Damages Paid (F below).
   b. Currently Agent's cannot retain fees.
4. Calculate the collection fees up to the maximum on the Notice. This will be percentage of the amount applies to the base tax. To get the portion to be applied, then Collection Fees Paid (E below) should be multiple by the remittance amount left at this point. For Sheriff, the retained fees will be a factor in this calculation.
5. Apply to the base tax up to the maximum on the Notice.
6. Apply the penalty up to the maximum on the Notice.
7. Apply the interest (to the collection date). The agent will need to contact the department for the current annual rate and calculate the daily rate based upon this. Daily Rate is Annual Interest Rate/365. Therefore, additional interest is calculated for the Sheriff and Agents beyond what is issued on the Notice.
8. Apply clerk cost up to the maximum on the Notice.
9. Handle any additional monies with either rolling over to other liabilities, if other liabilities exist, or apply the additional to the current liability.

SHERIFF Payment Allocations

Liability 95654321
Warrant 445252
Notice #454512344
On 12/23/2022, DOR issues a bill to sheriff.

Notice Figures:

Notices Issued Date (also the Interest and Agency Damages date)		Balance	Base Tax	Interest	Penalty	Collection/ Sheriff Fee	Clerk Fee	Ageny Damages • Does not apply to a Sheriff Warrant
12/23/2022		$6,209.79	$5,070.00	$122.79	$507.00	$507.00	$3.00	$ -

Using this example, the Sheriff sends DOR payments.

1) First payment is received by DOR from the agent. The taxpayer is credited for payment of $1000.00. The remittance submitted is $700.00 because the Sheriff retaining damages of $300.00 with the collection date of 12/26/2022

Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above)* Days (collection date minus last interest date)
12/26/2022 minus 12/23/2022 = 3 days

1.1) Payment application to damages - does not apply to Sheriffs

1.2.a) Collection/Sheriff Fee application

1.2.b) If the sheriff over retained the fees, the sheriff would see an over retain amount on the voucher for this payment. The taxpayer will be credit for the payment amount not the remittance.

1.3) Base Tax Application

1.4) Penalty Application

1.5.) Interest application - The interest paid to date of collection date of 12/26/2022.

1.6) Clerk Costs

1.7) Application of any remaining remittance

1) Balances - After the Payment application. Note this would include the additional unpaid interest.

Date / Payment									Damages
12/26/2022 $1,000.00									$300.00
			$1.67						
								$1,000.00	
					$90.91			$909.09	
									-$209.09
		$909.09						$0.00	
				$0.00				$0.00	
			$0.00					$0.00	
						$0.00		$0.00	
		$0.00	$0.00	$0.00	$0.00			$0.00	
Balance	$5,211.46	$4,160.91	$124.46	$507.00	$416.09	$3.00	$0.00		

2) Payment is received by DOR from the agent. The taxpayer is credited for payment of $5000.00. The remittance submitted is $5000.00 because the Sheriff retaining damages with the collection date of 01/02/2023

Determine if any additional Interest will need to be calculated, if so, calculate. In the scenario additional Interest would be calculated from the notice date or latest date calculate interest to 01/02/2023 base upon the base tax balance

2.1) Payment application to damages - does not apply to Sheriffs

2.2.a) Collection/Sheriff Fee application

2.2.b) The sheriff retained the correct amount of fees. The taxpayer will be credit for the payment amount not the remittance.

2.3) Base Tax Application

2.4) Penalty Application

2.5.) Interest application

2.6) Clerk Costs

2.7) Application of any remaining remittance

1) Balances After the Payment application.

01/02/2023 $5,000.00									$0.00
			$3.19						
								$5,000.00	
					$416.09			$4,583.91	
									$0.00
		$4,160.91						$423.00	
				$423.00				$0.00	
			$0.00					$0.00	
						$0.00		$0.00	
		$0.00	$0.00	$0.00	$0.00			$0.00	
Balance	$214.65	$0.00	$127.65	$84.00	$0.00	$3.00	$0.00		

3) Payment is received by DOR from the sheriff. The taxpayer is credited for payment of $214.65. The remittance submitted is $214.65 because the Sheriff retaining damages of $0.00 with the collection date of 01/06/2023

Determine if any additional Interest will need to be calculated, if so, calculate. In the scenario additional Interest would be calculated from the notice date or latest date calculate interest to 01/02/2023, up to 01/06/2023 base upon the base tax balance of $0.00

3.1) Payment application to damages - does not apply to Sheriffs

3.2.a) Collection/Sheriff Fee application

3.2.b) The sheriff retained the correct amount of fees. The taxpayer will be credit for the payment amount not the remittance.

3.3) Base Tax Application

3.4) Penalty Application

3.5.) Interest application

3.6) Clerk Costs

3.7) Application of any remaining remittance

3) Balances After the Payment application. **Liability Paid**

01/06/2023 $214.65									
									$0.00
			$0.00						
								$214.65	
				$0.00				$214.65	
									$0.00
		$0.00						$214.65	
				$84.00				$130.65	
		$127.65						$3.00	
					$3.00			$0.00	
		$0.00	$0.00	$0.00	$0.00			$0.00	
Balance	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00		

COLLECTION AGENCY Payment Allocations

Liability 2022-12345678
Warrant 7786543

Notice # 2022-741833963
On 12/23/2022, DOR issues a bill to collection agent.
In this example, the Agent's Damages were calculated based upon a percentage of 7.15%.

Notice Figures:

Notices Issued Date (also the Interest and Agency Damages date)		Balance	Base Tax	Interest	Penalty	Collection/ Sheriff Fee	Clerk Fee	Ageny Damages
12/23/2022		$6,653.79	$5,070.00	$122.79	$507.00	$507.00	$3.00	$444.00

Using this example, the agent sends DOR payments.

	Payment	Balance	Base Tax	Interest	Penalty	Collection/ Sheriff Fee	Clerk Fee	Agent Damages	Remain Remittance Balance	Retained Fees
Notice Balances 12/23/2022		$6,653.79	$5,070.00	$122.79	$507.00	$507.00	$3.00	$444.00		$ -

1) First payment is received by DOR from the agent. The taxpayer is credited for payment of $1000.00. The remittance submitted is $1000.00 with the collection date of 12/26/2022

Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above) * Days (collection date minus last interest date) 12/26/2022 minus 12/23/2022 = 3 days

Determine any additional Collection Agent Damages. Calculate the additional Collection Agent Damages by Additional Interest amount * Agency Rate (B above)

1.1) Payment application to damages Payment amount * Agency Damages Paid (D above)

1.2) Collection Fee application

1.3) Base Tax Application

1.4) Penalty Application

1.5) Interest application - The interest is paid to date of collection date of 12/26/2022

1.6) Clerk Costs

1.7) Application of any remaining remittance

1) Balances After the Payment application. Note this would include the additional unpaid interest.

12/26/2022	$1,000.00							
		$1.67						
						$0.12		
						$66.73	$933.27	
				$84.84			$848.43	
	$848.43						$0.00	
			$0.00				$0.00	
		$0.00					$0.00	
				$0.00		$0.00		
						$0.00	$0.00	
Balance								
$5,655.58	$4,221.57	$124.46	$507.00	$422.16	$3.00	$377.39		

Description	Date	Amount	C1	C2	C3	C4	C5	C6	C7	C8
2) Payment is received by DOR from the agent. The taxpayer is credited for payment of $5000.00. The remittance submitted is $5000.00 with the collection date of 01/02/2023	01/02/2023	$5,000.00								
Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above) * Days (collection date minus last interest date) 01/02/2023 minus 12/26/2022 = 7 days					$3.24					
Determine any additional Collection Agent Damages. Calculate the additional Collection Agent Damages by Additional Interest amount * Agency Rate (B above)									$0.23	
2.1) Payment application to damages Payment amount * Agency Damages Paid (D above)									$333.64	$4,666.36
2.2) Collection Fee application							$422.16			$4,244.20
2.3) Base Tax Application				$4,221.57						$22.63
2.4) Penalty application						$22.63				$0.00
2.5) Interest application - The interest is paid to date of collection date of 01/02/2023					$0.00					$0.00
2.6) Clerk Costs								$0.00		$0.00
2.7) Application of any remaining remittance									$0.00	$0.00
2) Balances: After the Payment application. Note this would include the additional unpaid interests. (Balance)			$659.05	$0.00	$127.70	$484.37	$0.00	$3.00	$43.98	

3) Payment is received by DOR from the agent. The taxpayer is credited for payment of $659.05. The remittance submitted is $659.00 with the collection date of 01/06/2023

Determine if any additional Interest will need to be calculated, if so, calculate. Base Tax Balance * Daily Interest rate (F above) * Days (collection date minus last interest date) 01/06/2023 minus 01/02/2023 = 4 days

Determine any additional Collection Agent Damages. Calculate the additional Collection Agent Damages by Additional Interest amount * Agency Rate (B above)

3.1) Payment application to damages. Payment amount * Agency Damages Paid (D above)

3.2) Collection Fee application

3.3) Base Tax Application

3.4) Penalty application

3.5) Interest application - The interest is paid to date of collection date of 01/06/2023

3.6) Clerk Costs

3.7) Application of any remaining remittance

3) Balances After the Payment application **Liability Paid**

01/06/2023	$659.05								
			$0.00						
						$0.00			
							$43.98	$615.07	
					$0.00			$615.07	
		$0.00						$615.07	
				$484.37				$130.70	
			$127.70					$3.00	
						$3.00		$0.00	
							$0.00	$0.00	
Balance		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	

Attachment A: Agent Warrant File Layout

Detail File

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
1	Record ID	R	x(4)	4		1	Value will be a Data Constant: 'GW[space][space]'
2	Taxpayer TID	R	9(10)	10		5	Key that is 10 numeric digits that DOR assigns to every taxpayer, individual and business. Note: Individual taxpayers that have businesses will have a separate TID for their individual registration and business registration. This must contain the primary taxpayer's TID (joint TID is contained in field #3)
3	Joint Taxpayer TID	O	9(10)	10		15	For joint liabilities, this will contain the Joint Taxpayer (non-primary) TID. TID is the Indiana assigned 10 digit number.
4	Liability Number	R	9(12)	12		25	"The number assigned to debt owed to DOR. The number can be 9 digits for liabilities converted from a prior system (will be right justified with preceding zeros) or 12 digits for liabilities established within the current system. The liability can have multiple taxpayers associated with it. For example, joint taxpayer relationships will have one liability with two unique TID's (one per taxpayer) associated with the liability. One business liability can also have multiple TIDs associated with it since business responsible officers can each be billed for the same business liability."
5	Business Location Number	O	x(3)	3		37	If the Taxpayer(s) associate with this warrant are individuals, this field will contain zeroes (000). If the taxpayer associated with this warrant is a business, this field will contain a number (000 to 999) that has been assigned to this taxpayer's location.
6	Tax Type Name	O	X(30)	30		40	A long description for the tax type (e.g. Individual, C Corporate, Partnership, etc.). For a list of tax type codes and descriptions see Attachment C.
7	Filler	O	X(25)	25		70	This field is no longer used. It will contain spaces.
8	Notice/ Interest Date	R	9(08)	8		95	The date that interest on this notice is calculated up to. Date format: MMDDYYYY (Most likely the warrant was issued 30 days prior to this date)
9	Collection Agent ID	R	9(04)	4		103	The DOR assigned agent identifier for this Collection Agent. It is unique within an agent type.
10	Collection Agent Type	R	X(01)	1		107	One character value distinguishing the Collection Agent type. Data values are as follows: 'S' for Sheriff / 'L' for Attorney / 'A' for Collection Agent
11	Liability Period End Date	R	9(08)	8		108	The date the account period for which the bill is in ends. Date format: MMDDYYYY
12	Warrant Number	R	9(08)	8		116	The number assigned when a liability advances to the stage of being filed with a county clerk for liens to be place on the property of the tax paying entity.
13	Notice Due Date	R	9(08)	8		124	"The assigned due date of this warrant notice. Date format: MMDDYYYY For each 'new' the notice due date will change to allow the agent additional time to collect the warrant. "
14	Filler	O	X(14)	14		132	This field is no longer used. It will contain spaces.

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
15	Base Tax Balance	R	s9(11) v99	14	2	146	The remaining balance of base tax owed on the debt. This will be decremented as payments are applied to base tax.
16	Penalty Balance	O	s9(11) v99	14	2	160	The remaining balance of penalty owed on the debt. This will be decremented as payments are applied to penalty.
17	Filler	O	X(14)	14		174	This field is no longer used. It will contain spaces.
18	Liability Stage	R	X(05)	5		188	The current warrant stage the bill is in. Data Value: 'WAR-S' when assigned to a Sheriff for collection and 'WAR-A' when assigned to a collection agency for collection.
19	Interest Balance	O	s9(11) v99	14	2	193	The amount owed in interest up to the Notice/Interest Date.
20	Filler	O	X(29)	29		207	This field is no longer used. It will contain spaces.
21	Special Status code for Primary Taxpayer	O	x(1)	1		236	"Data Values: space (default) 'D' – means deceased "
22	Special Status code for Joint Taxpayer	O	x(1)	1		237	"Data Values: space (default) 'D' – means deceased "
23	Joint Taxpayer Type Code - Individual or Business Name break down	R	x(01)	1		238	One digit field that indicates whether the value in Joint Taxpayer Name (field 24) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business
24	Joint Taxpayer name	O	X(70)	70		239	"Individual Joint Taxpayer's Name For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x "
25	Tax Form Number	O	X(10)	10		309	The tax return form filed by taxpayer, if filed.
26	Filler	O	X(08)	8		319	This field is no longer used. It will contain spaces.
27	Warrant Filing Date with the Clerk Office	O	9(08)	8		327	The date this warrant was filed with the county clerk. Date format: MMDDYYYY
28	Primary Taxpayer Type Code - Individual or Business for break down of name field	R	x(01)	1		335	One digit field that indicates whether the value in Primary Taxpayer Name (field 29) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
29	Primary Taxpayer Name	R	X(70)	70		336	"Primary taxpayer name for Individuals or Business. If the Taxpayer is a business, the name will be moved into this field as a whole, no break down. For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x "
30	DBA Name	O	x(70)	70		406	For businesses, this is the business 'Doing Business As' Name
31	Street Address	R	X(30)	30		476	Street address of the primary taxpayer.
32	City Address	R	X(20)	20		506	City address of the primary taxpayer.
33	State CD	R	X(02)	2		526	Two character field for the primary taxpayer's U.S. state code or Canadian provincial code.
34	Zip Code	R	X(10)	10		528	Taxpayer postal zip code format for US addresses: If all nine digits exists, format as: XXXXX-XXXX. If only first five exists, format as: XXXXX. For Canadian addresses format as: X#X#X#
35	County Code	O	9(02)	2		538	County Code associated with the county where the Clerk Warrant was filed.
36	Foreign Address	O	X(32)	32		540	This field will contain the foreign address (Non-USA, Non-Canada) information if applicable. If the field is not applicable it will contain spaces. If this field contains an address then CITY (field 32), STATE (field 33), ZIP (field 34) and County Code (field 35) fields will be spaces.
37	Clerk Cost	O	s9(11) v99	14	2	572	The amount owed due to cost of filing the warrant with the County Clerk's Office.
38	Agency Damages	O	s9(11) v99	14	2	586	The amount owed due to fees associated with a collection agency collecting on this warrant. It is the amount the agency will be paid (or the amount that should be retained by the agency if the agency is approved by DOR to retain fees) if the warrant is collected in full.
39	Attorney Damages	O	s9(11) v99	14	2	600	The amount owed due to fees associated with an attorney collecting on this warrant. It is the amount the attorney will be paid (or the amount that should be retained by the attorney if the attorney is approved by DOR to retain fees) if the warrant is collected in full.
40	Sheriff-Collection Fees	O	s9(11) v99	14	2	614	"If Warrant is at the Sheriff Stage: The amount owed is the fees associated with a Sheriff collecting on this warrant. It is the amount the Sheriff will be paid (or the amount that should be retained by the Sheriff if the Sheriff is approved by DOR to retain fees) if the warrant is collected in full and is 10% of the base tax on the warrant. If Warrant is at the Agent Stage: This is a collection fee that the department retains for the collection process."
41	Warrant Docket Number	R	X(05)	5		628	The docket number assigned by the County Clerk's Office.

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
42	Warrant Page Number	R	X(05)	5		633	The page number assigned by the County Clerk's Office.
43	Warrant Type	R	X(08)	8		638	The type of warrant regarding whether it is original, a renewal, or an alias. Data Values: 'ORIGINAL', 'RENEWAL', 'ALIAS', 'JEOPARDY'
44	Filler	O	s9(11) v99	14	2	646	
45	Filler	O	X(01)	1		660	This field is currently not used and will contain a space. Data Constant: space
46	Liability Balance	R	s9(11) v99	14	2	661	This field contains the sum of fields 15, 16, 19, 37, 38, 39, 40. It is the remaining balance owed by the taxpayer.
47	Per Diem Interest Amount	R	s9(11) v99	14	2	675	This is the daily interest amount that is owed and can be used to calculate interest to any date.
48	Notice Number	R	9(11)	11		689	"There is unique number associated with each 'new' notice. A warrant can have multiple notice numbers. The notice number ties to the assigned Collection Agent, warrant stage, and balance due at the time the notice was generated."
49	Primary SSN	O	9(09)	9		700	Individual Primary Taxpayer's Social Security Number. The field will not contain dashes.
50	Joint SSN	O	9(09)	9		709	Individual Joint Taxpayer's Social Security Number. The field will not contain dashes.
51	Business FID	O	9(09)	9		718	Business Federal ID Number. The field will not contain dashes.
52	Flat Penalty Amount	O	s9(11) v99	14	2	727	The flat penalty amount owed by the taxpayer.
53	Collection Agent Name	O	X(70)	70		741	The name of the Collection Agent currently assigned to this warrant. It is the name associated with the Agent ID (field 9) and Agent Type (field 10) in DOR's system.
54	Collection Agent Title	O	X(25)	25		811	The title of the Collection Agent currently assigned to this warrant. It is the title associated with the Agent ID (field 9) and Agent Type (field 10) in DOR's system.
55	Agent Street	O	X(30)	30		836	The street address of the Collection Agent.
56	Agent City	O	X(20)	20		866	The city address of the Collection Agent.
57	Agent State	O	X(02)	2		886	The two digit state code of the Collection Agent.
58	Agent Zip Code	O	X(10)	10		888	"The postal zip code of the Collection Agent. Format US addresses: If all nine digits exist, format as: XXXXX-XXXX. If only first five exist, format as: XXXXX. For Canadian addresses format as: X#X#X# "
59	Filler	O	X(14)	14		898	This field is no longer used. It will contain spaces.
60	Filler	O	X(14)	14		912	This field is no longer used. It will contain spaces.
61	Filler	O	X(30)	30		926	This field is no longer used. It will contain spaces.

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
62	Total Notice Amount	O	s9(11) v99	14	2	956	"The original amount due to pay the debt by the Notice/ Interest Date (field 8) at the time this notice was generated. If the debt is paid after the Notice/Interest Date then additional interest is due. When the Status Code (field 76) is 'N' then this field will be the same as Liability Balance (field 46). If this is an Update (Status Code is 'U'), then Liability Balance will contain the remaining balance the taxpayer owes. i.e. This field will not change values when updates are sent since it will always contain the amount originally owed by this notice."
63	Filler	O	X(01)	1		970	This field is no longer used. It will contain spaces.
64	Filler	O	X(06)	6		971	This field is no longer used. It will contain spaces.
65	Filler	O	X(06)	6		977	This field is no longer used. It will contain spaces.
66	Filler	O	X(06)	6		983	This field is no longer used. It will contain spaces.
67	Filler	O	X(06)	6		989	This field is no longer used. It will contain spaces.
68	Filler	O	X(06)	6		995	This field is no longer used. It will contain spaces.
69	Filler	O	X(06)	6		1001	This field is no longer used. It will contain spaces.
70	County Name	O	X(12)	12		1007	County name associated with County Code (field 35).
71	Filler	O	X(14)	14		1019	This field is no longer used. It will contain spaces.
72	Department Damages	O	s9(11) v99	14	2	1033	The amount owed based on assessed departmental damages.
73	Tax Type code	O	X(03)	3		1047	Abbreviation for the Tax Type associated with the liability. For a list of tax type codes and descriptions see Attachment C.
74	Liability Filing Association Code	O	X(02)	2		1050	A two digit code to distinguish whether the bill is for a joint taxpayer or a responsible officer. Data Value: 'RO' for responsible officer of a business, 'JT' for a taxpayer filing jointly for which this bill was created, 'PR' for one primary taxpayer for which this bill was created.
75	RPS Document Number	O	X(13)	13		1052	Default to spaces. No longer used.
76	Status Code	O	x(1)	1		1065	One character code to distinguish what type of record is being sent in this file. Data Value: 'N' if this is a new warrant/notice being sent to this Collection Agent, 'U' if this record contains updated values for a warrant/notice that had previously been sent to this Collection Agent, or 'R' if this warrant is being recalled by DOR to be returned by the Collection Agent.
77	Warrant Status Update Reason CD	O	X(3)	3		1066	This is a three digit code to identify the reason for sending an updated record. A list of the codes and corresponding reasons can be found in the Return Reasons - Attachment D document.
78	Payment Amount	O	s9(11) v99	14	2	1069	When a payment is received and applied to the debt, this will contain the amount of the payment. It will only be included when sending an updated or recalled record (field 76 = 'U' or 'R') and only if payment is applicable to the Warrant Status Update Reason CD (field 77).

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
79	Payment- DOR Calculated Agent Fees on Payment	O	s9(11) v99	14	2	1083	The amount that DOR calculated to be paid to the Collection Agent based on the Payment Amount (field 78). If field 78 is zeros then field 79 will be zeros.
80	Warrant Status Generation Date	O	X(8)	8		1097	"The date this updated record (field 76='U') was created. It will be spaces when the record is for a new warrant/notice (field 76 = 'N'). Date format: MMDDYYYY"
81	Original Warrant Notice Issue Date	O	X(8)	8		1105	The date the original warrant/notice date was issued. Date format: MMDDYYYY
82	Liability Extract Code	R	XXX	3		1113	When a bill is for estimated tax, this field will contain the value of 'EST'. Please note that this value could be removed, if the liability is no longer for estimated tax.
83	Address POR Status	R	X	1		1116	If the Taxpayer Address list provided in fields 31-36 has been marked as Post Office Return (POR) within DOR's system, then this field will contain a "Y". Default value is "N"
84	Filler	O	X(54)	54		1117	Since this is a fixed record length file, DOR may use this space at a later date to contain other relevant information for processing required by DOR or at the request of the Collection Agent. For now it will contain spaces.

Periodic Extract Time Periods   Nightly

Default Rules

Alphanumeric field	Space fill
Numeric	Zero
Dollar amounts	Signs are Leading Separate and Decimal implied

Length	1170
Blocked	N
Block Size	1170
Transfer	Electronic - SFTP

Labels/File Name   [ITS.]WARAGT.OUT.b####.mmddyyhhmi.nnnnn

This is the warrant file sent electronically to Sheriffs and Collection Agencies

where:
"b is 'S' for Sheriff / 'A' for Agent
is county or agent code left padded with zeroes
mmddyy - date file is created
hhmi - hour and minutes the file is created
nnnnn - numeric value to make unique

Example: ITS.WARAGT.OUT.S0049.1121020327.504270"

Total File

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
1	Filler	R	x(19)	19		1	Value will be a Data Constant: 'Total new warrants'
2	New Count	R	9(11)	11		20	Decimal is implied. Count of the number record that have Status (field 76) equal to 'N'ew records in the detail file.
3	Filler	R	x(21)	21		31	Value will be a Data Constant: 'Total status letters'
4	Status Notification Count	R	9(11)	11		52	Decimal is implied. Count of the number record that have Status (field 76) equal to 'U'pdate and 'R'ecall detail records in the detail file.
5	Filler	R	x(25)	25		63	Value will be a Data Constant: 'Total number of records'
6	Total Count on File	R	9(11)	11		88	Decimal is implied. Count of the total number records on the record on the detail file.
7	Filler	R	x(35)	35		99	Value will be a Data Constant: 'Total liability balance of records'
8	Total Liability Balance	R	S9(11) V9(2)	14	2	134	Decimal is implied. Sum of Liability Balances (field 46) from the detail records.
9	Filler	R	x(1023)	1023		148	

Default Rules

Alphanumeric field	Space fill
Numeric	Zero
Dollar amounts	Signs are Leading Separate and Decimal implied

Length	1170
Blocked	N
Block Size	1170

Media	Electronic - SFTP
Labels/File Name	[ITS.]WARAGT.OUT.b####.TOTALS.mmddyyhhmi.nnnnn

This is the warrant file sent electronically to Sheriffs and Collection Agencies	where: b is 'S' for Sheriff / 'A' for Agent #### is county or agent code left padded with zeroes mmddyy - date file is created hhmi - hour and minutes the file is created nnnnn - numeric value to make unique Example: ITS.WARAGT.OUT.S0049.TOTAL.1121020327.504270

Field Nbr	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
1	Record ID	R	x(4)	4		1	Value must be a Data Constant: 'WRTN'
2	Collection Agent ID	R	9(04)	4		5	The DOR assigned agent identifier for this Collection Agent. It is unique within an agent type.
3	Collection Agent Type	R	X(01)	1		9	One character value distinguishing the Collection Agent type. Data values are as follows: 'S' for Sheriff / 'A' for Collection Agent.
4	Taxpayer TID	R	9(10)	10		10	Key that is 10 numeric digits that DOR assigns to every taxpayer, individual and business. Note: Individual taxpayers that have businesses will have a separate TID for their individual registration and business registration. This field contain the primary taxpayer's TID (joint TID is contained in field #5).
5	Joint Taxpayer TID	O	9(10)	10		20	For joint liabilities, this will contain the Joint Taxpayer (non-primary) TID. TID is the Indiana assigned 10 digit number.
6	Liability Number	R	9(12)	12		30	The number assigned to debt owed to DOR. The number can be 9 digits for liabilities converted from a prior system (will be right justified with preceding zeros) or 12 digits for liabilities established within the current system. The liability can have multiple taxpayers associated with it. For example, joint taxpayer relationships will have 1 liability with 2 unique TID's (one per taxpayer) associated with the liability. One business liability can also have multiple TIDs associated with it since business responsible officers can each be billed for the same business liability.
7	Business Location Number	O	X(03)	3		42	If the Taxpayer(s) associate with this warrant are individuals, this field will contain zeroes (000). If the taxpayer associated with this warrant is a business, this field will contain a number (000 to 999) that has been assigned to the Business Location for Taxpayer
8	Warrant Number	R	9(08)	8		45	The number assigned when a liability advances to the stage of being filed with a county clerk for liens to be place on the property of the tax paying entity.
9	Notice Number	R	9(11)	11		53	The unique number associated with each notice. A warrant can have multiple notice numbers. The notice number ties to the assigned Collection Agent, warrant stage, and balance due at the time the notice was generated.
10	Primary Taxpayer Type Code - Individual or Business Name break down	O	X	1		64	One digit field that indicates whether the value in Primary Taxpayer Name (field 11) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business

Field Nbr	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
11	Primary Taxpayer Name	R	X(70)	70		65	Primary taxpayer name for Individuals or Business. If the Taxpayer is a business, the name will be moved into this field as a whole, no break down. For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x
12	Joint Taxpayer Type Code - Individual or Business Name break down	O	X	1		135	One digit field that indicates whether the value in Joint Taxpayer Name (field 13) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business
13	Joint Taxpayer name	O	x(70)	70		136	Individual Joint Taxpayer's Name For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x
14	Collection Agents Filler	O	x(40)	40		206	Collection Agent can use for their information.
15	Agent Reason Code	R	x(4)	4		246	The agent's reason code for returning the warrant. A list of acceptable reasons can be found on the Agent Reasons - Attachment D document. These tie directly with the Warrant Status Update Reason Code sent in field 77 on the Agent Warrant File. See the Agent Reasons - Attachment D document to determine which agent reasons return the warrant and which provide information only.

Field Nbr	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
16	Agent Reason Code Date	O	X(8)	8		250	Some agent reason codes may be accompanied by a date. For example, if you know that a business has been closed, return the warrant using code "L" in field 15 (above) and send the date the business was closed in this field. For each reason code, if you do not know the date for sure, then use the date that you found out the information or leave it blank and we will use the system date. See the Agent Reasons - Attachment D document to determine which reasons should be accompanied by a date. Format mmddyyyy
17	Filler	O	X(83)	83		258	Since this is a fixed record length file, DOR may use this space at a later date to contain other relevant information for processing required by DOR or at the request of the Collection Agent. For now it will contain spaces.

Periodic Extract Time Periods   Daily

Default Rules
  Alphanumeric field: Space fill
    Numeric: Zero

Record Size   340
Records per Block   1
Blocksize   340

Media   Electronic - SFTP
Labels/File Name   WRTNTAGT.IN.b####.mmddyyhhmi

This is a file of warrants returned from the Collection Agents to DOR. Data is exchanged electronically.

b is 'S' for Sheriff / 'A' for Agent
is county or agent code left padded with zeroes
mmddyy - date file is created
hhmi - hour and minutes the file is created

Example: WRTNTAGT.IN.S0049.1102021203

Attachment C: Tax Types

Tax Type Code	Tax Type Description
ACE	Aircraft Excise
ADR	Aircraft Dealer
AFD	Alternative Fuel
ALC	Alcohol
AVF	Aviation Fuel Excise
CAT	County Admissions
CCP	C Corporation
CGE	Charity Gaming Excise
CIG	Cigarette
CIT	County Innkeeper
CON	Consumer Use
CST	Controlled Substance
CTS	Cigarette Stamps
ECG	Electronic Cigarette
EMP	Employment Agency
FAB	Food and Beverage
FID	Fiduciary
FIT	Financial Institution
FPS	Firework Public Safety Fee
GUT	Gasoline Use Tax
HRT	Heavy Equipment Rental Excise
IOA	Intrastate Operating Authority
IFTA	International Fuel Tax Agreement
IND	Individual
IRP	International Registration Plan
IVT	Fuel Inventory

Tax Type Code	Tax Type Description
MFT	Motor Fuel Tax
MCS	Motor Carrier Surtax
MCT	Motor Carrier Tax
MVR	Motor Vehicle Rental
NFP	Nonprofit
OSW	Oversize/Overweight
OTP	Other Tobacco Products
PAR	Partnership
PMW	Pari-Mutuel Wagering
PST	Petroleum Severance License
RST	Sales
SCP	S Corporation
SFT	Special Fuel
TIF	Tire Fee
TOL	Terminal Operator License
TRP	Transporter License
TTG	Type II Gaming
URT	Utility Receipts
USU	Utility Services Use
VSE	Vehicle Sharing Excise
WAG	Wagering
WPC	Wireless Prepaid Cards
WTH	Withholding

Added July 2022

Code	Description	Return[1]	Date[2]
**Agent Reason Codes and Descriptions (Field 15 in the Agent Return File)**			
C	Conflict of Interest - i.e. Generally Sheriff and Attorney - If taxpayer is an employee, or client, etc.	Y	N
D	DOR's Request	Y	N
O	Time has expired - i.e. Over 120 days for sheriff / over 6 months for Attorney and Collection Agencies	Y	N
P	Paid[4]	Y	N
R	Request for Further Action (example when used - for business taxpayer requesting RO billing)	Y	N
S	Departmentally Staged (DOR only can use this code)	Y	N
B	Bankruptcy	Y	N
~~W~~	~~Warrant not in Agent's system~~ (future)	~~Y~~	~~N~~
L	Business is Closed	Y	Y
F	Deceased	Y	Y
N	Taxpayer Not Found - Address Sent with Warrant Is Not Good[3]	Y	N
V	Address Sent with Warrant Is Not Good[3]	N	N
U	Agent no longer is collecting on warrant, i.e. taxpayer is not paying on payment plan, agent unable to handle work, etc.	Y	N
A	Agreed to Payment Plan	N	N
I	In Process of establishing a Bank Levy or Garnishment [5]	N	Y
K	Bank Levy Active [6]	N	Y
G	Garnishment Active [7]	N	Y

[1] 'Y' in the 'Return' column above indicates sending a warrant with this reason code will return it to DOR and your collection attempts will cease. 'N' indicates that this reason simply provides DOR with information and you may still attempt to collect.

[2] Indicates whether the agent reason should be accompanied by a date in Field 16 in the Agent Return File.

[3] If a better address is known, please contact DOR.

[4] Only return code of 'P' after IDOR has sent the warrant status letter with one of the reason code in Warrant Status Update Reason Codes and Descriptions

[5] Indicates the agent has begun proceedings for a Levy or Garnishment and must accompany a date in Field 16 in the Agent Return File. DOR will not recall automatically until this date has passed. Maximum date for this code will be 17 calendars days into the future.

[6] Indicates the agent has an active Levy and must accompany a date in Field 16 in the Agent Return File. DOR will not recall automatically until this date has passed. Date may not be for more than 60 calendar days in the future.

[7] Indicates the agent has an active Garnishment and must accompany a date in Field 16 in the Agent Return File. DOR will not recall automatically until this date has passed. Date may not be for more than 12 months in the future for sheriff and 36 months for Outside Collection Agency.

Warrant Status Update Reason Codes and Descriptions (Field 77 on the Agent Warrant File)				
Reason Code	Code Description (This is the text that previously printed on the paper Warrant Status Letters)	Associated Agent Reason Code to be used in Field 15 of the Agent Return File (descriptions of these are below)	Does this Reason Code mean that the warrant is Recalled or is it an Update to the existing Warrant?	Agent's action based up the Reason Code
1	*Inactive no longer used with DOR's ITS system* The warrant was issued in error, please return the warrant.	D	Recall	Stop collection activities and return warrant
2	The taxpayer has moved to another county. Please return the warrant.	D	Recall	**SHERIFF:** Stop collection activities and return warrant **AGENT**: Return the warrant notice number and WAIT until additional information sent on the warrant
3	The taxpayer has filed bankruptcy. Please return the warrant.	D	Recall	Stop collection activities and return warrant
4	This is an additional request to return this warrant. Please return the warrant.	O (Sheriffs)	Recall	Stop collection activities and return warrant
5	*INACTIVE* The warrant is over 6 months old. This is an additional request. Please return the warrant.	O (Collections Agents)	Recall	Stop collection activities and return warrant
6	DOR requests that you please return the warrant.	D	Recall	Stop collection activities and return warrant
7	*INACTIVE no longer used with DOR's ITS system* The taxpayer is not in business and was billed in error, please return the warrant.	D	Recall	Stop collection activities and return warrant
8	*INACTIVE no longer used with DOR's ITS system* The taxpayer has filed late and/or amended return(s) and no tax is due. Please return the warrant.	D	Recall	Stop collection activities and return warrant
9	*INACTIVE no longer used with DOR's ITS system* The taxpayer has filed late and/or amended returns without payment and will be rebilled. Please return the warrant.	D	Recall	Stop collection activities and return warrant

Reason Code	Code Description (This is the text that previously printed on the paper Warrant Status Letters)	Associated Agent Reason Code to be used in Field 15 of the Agent Return File (descriptions of these are below)	Does this Reason Code mean that the warrant is Recalled or is it an Update to the existing Warrant?	Agent's action based up the Reason Code
	Warrant Status Update Reason Codes and Descriptions (Field 77 on the Agent Warrant File)			
10	Return the warrant for correction.	R	Recall	Return the warrant notice number and WAIT until additional information sent on the warrant
11	The taxpayer has submitted full payment directly to DOR in the amount of $. A check for # will be sent to you for fees incurred from pursuing the warrant. Please return the warrant.	P	Recall with a payment	Stop collection activities and return warrant
12	DOR has offset a refund against this liability. Please return the original warrant. A corrected warrant will be reissued.	R	Recall	Return the warrant notice number and WAIT until additional information sent on the warrant
13	DOR has offset a refund against this liability. Please return the warrant. A corrected warrant will not be reissued.	R	Recall	Stop collection activities and return warrant
14	DOR has offset a refund against this liability. The offset has cleared the liability in full. Please return the warrant.	P	Recall	Stop collection activities and return warrant
15	The taxpayer has established a payment plan with DOR. Please return the warrant. You will continue receiving damages/collection fees for any payments received on this warrant.	D	Recall	Stop collection activities and return warrant
16	DOR has received your full payment in the amount of $. A check for # will be sent to you for fees incurred from pursuing the warrant. Please return the warrant.	P	Recall with a payment	Stop collection activities and return warrant
17	*INACTIVE no longer used with DOR's ITS system* ~~The warrant is over one hundred twenty (120) days old, please return the warrant~~.	~~O (Sheriffs)~~	~~Recall~~	~~Stop collection activities and return warrant~~
31	The taxpayer has submitted payment directly to the DOR in accordance with a payment plan. The payment was in the amount of $. A check for # will be sent to you for fees incurred from pursuing the warrant.		Update with a payment	Update/Adjust Warrant Notice Balances to reflect the balances in the receiving record.

	Warrant Status Update Reason Codes and Descriptions (Field 77 on the Agent Warrant File)			
Reason Code	Code Description (This is the text that previously printed on the paper Warrant Status Letters)	Associated Agent Reason Code to be used in Field 15 of the Agent Return File (descriptions of these are below)	Does this Reason Code mean that the warrant is Recalled or is it an Update to the existing Warrant?	Agent's action based up the Reason Code
32	The taxpayer has submitted partial payment directly to the DOR in the amount of $. A check for # will be sent to you for fees incurred from pursuing the warrant. Please collect the balance of the liability.		Update with a payment	Update/Adjust Warrant Notice Balances to reflect the balances in the receiving record.
33	DOR has received your payment in the amount of $. However, we are unable to pay damages/collection fee, due to the fact that the remittance was received after your allotted time for collection had expired.	O	Recall	Stop collection activities and return warrant
34	DOR has received your partial payment in the amount of $. A check for # will be sent to you for fees incurred from pursuing the warrant. Please collect the balance of the liability.		Update with a payment	Update/adjust warrant notice balances to reflect the balances in the receiving record.
35	DOR has received your payment in the amount of $. A check for $ will be sent to you for fees incurred from pursuing the warrant.		Update with a payment	Update/adjust warrant notice balances to reflect the balances in the receiving record.
36	The taxpayer has submitted payment directly to the DOR in the amount of $. A check for # will be sent to you for fees incurred from pursuing the warrant.		Update with a payment	Update/adjust warrant notice balances to reflect the balances in the receiving record.
37	The warrant is over 120 days old. Please return the warrant.	O (Sheriffs)	Recall	Stop collection activities and return warrant
38	*INACTIVE* ~~The warrant is over six (6) months old. Please return the warrant.~~	~~O (Collections Agents)~~	~~Recall~~	~~Stop Collection Activities and Return Warrant~~
39	Please cease all action and return the warrant to DOR. The taxpayer is being assisted by the Taxpayer Advocate.	D	Recall	Stop collection activities and return warrant

Indiana Department of Revenue
Indiana Tax System (ITS)
Collection Agent Electronic Warrant Exchange Implementation Guide
Attachment D: Return Reasons

	Warrant Status Update Reason Codes and Descriptions (Field 77 on the Agent Warrant File)			
Reason Code	Code Description (This is the text that previously printed on the paper Warrant Status Letters)	Associated Agent Reason Code to be used in Field 15 of the Agent Return File (descriptions of these are below)	Does this Reason Code mean that the warrant is Recalled or is it an Update to the existing Warrant?	Agent's action based up the Reason Code
44	DOR has not renewed its contract with this agent and requests that the warrant is returned for reassignment.	D	Recall	Stop collection activities and return warrant
45	This tax warrant is being recalled by DOR to update the notice amounts.You will receive the tax warrant back with the updated notice amounts via your tax warrant system. Once received, ensure that the adjusted notice amounts are entered in your local system to produce an updated tax warrant.	D	Recall	Return the warrant notice number and WAIT until additional information sent on the warrant
47	This is the third request that this warrant be returned to DOR. As of the date of this letter if any payments are received by you or DOR you will not be paid fees. Please do not contact the taxpayer on this warrant.	O (Sheriffs & Collection Agents)	Recall	Stop collection activities and return warrant
50	The Agent Payment Plan hold which you requested has been removed as we have accepted this warrant into a higher priority claim. Please stop all collection efforts and return this warrant immediately. Any funds collected that have not been credited should be remitted to DOR immediately.	O (Sheriffs & Collection Agents)	Recall	Stop collection activities and return warrant
51	This warrant has been previously recalled by DOR but not returned. DOR is requiring this warrant be returned. All collection efforts, including release of a levy or garnishment, must cease immediately.	O (Sheriffs & Collection Agents)	Recall	Stop collection activities and return warrant
52	*INACTIVE* This was only a one time recall during Amnesty. ~~Please return this tax warrant as it is being included in an Amnesty case. Do not accept additional payments and submit all payments received to DOR.~~	~~D (Sheriffs & Collection Agents)~~	~~Recall~~	~~Stop collection activities and return warrant~~
53	*INACTIVE no longer used with DOR's ITS system* ~~This warrant is being recalled by IDOR based on information that a discrepancy exists with the taxpayer's address. Please STOP all collection efforts immediately and return the warrant to the IDOR; any warrant funds collected and in your possession need to be submitted to the IDOR within (30) days.~~	~~D (Sheriffs & Collection Agents)~~	~~Recall~~	~~Stop Collection Activities and Return Warrant~~

	Warrant Status Update Reason Codes and Descriptions (Field 77 on the Agent Warrant File)			
Reason Code	Code Description (This is the text that previously printed on the paper Warrant Status Letters)	Associated Agent Reason Code to be used in Field 15 of the Agent Return File (descriptions of these are below)	Does this Reason Code mean that the warrant is Recalled or is it an Update to the existing Warrant?	Agent's action based up the Reason Code
55	This warrant is being recalled for our ITS system upgrade. Please return this warrant no later than 30 days from today. All payments must be sent to DOR for warrants recalled. If this warrant remains, it may be returned to the Agent after system upgrade.	D (Sheriffs & Collection Agents)	Recall	Stop collection activities and return warrant
60	Please cease all action and return this warrant to DOR. A higher priority case has removed any holds you may have established and is now being work by DOR. Any funds collected that have not been credited should be remitted to DOR immediately.	O (Sheriffs & Collection Agents)	Recall	Stop collection activities and return warrant
61	Warrant is being corrected please update with current balances.	U	Update	Update/adjust warrant notice balances to reflect the balances in the receiving record.
62	DOR has offset a refund against this liability; please update with current balances.	U	Update	Update/adjust warrant notice balances to reflect the balances in the receiving record.
63	The warrant has changed or renewed. The change can include the address or county code change. Please update your warrant with the most recent change, and update with current balances.	U (Collection Agent Only)	Update	Update/adjust warrant notice balances to reflect the balances in the receiving record.
64	DOR has collected payments for total amount of $. The amount can be from either taxpayer and/or your agency. Review your voucher for your fees. Please collect the balance of the liability.	U	Update	Update/adjust warrant notice balances to reflect the balances in the receiving record. **Note**: The total payment is the sum for this extract run.
65	Deceased Individual taxpayer. This taxpayer could be Sole proprietor and/or Individual taxpayer.	R	Recall	Stop collection activities and return warrant

AR-WAR-1
State Form 56695 (R0 / 05-19)

WARRANT FOR COLLECTION OF TAX
STATE OF INDIANA
DEPARTMENT OF REVENUE

JOHN DOE [53]
1 N MAIN ST [55]
CONNERSVILLE IN 47331
[56] [57] [58]

Warrant Number: 30018021 [12]
Warrant Issue Date: 10/01/2019
Warrant Type: ALIAS [81]
[43]

HONEYDEW HANK [29]
610 N GRAND AVE [31]
CONNERSVILLE, IN 47331-2027
[32] [33] [34]

Taxpayer TID: 000123456 [2]
Taxpayer FID: 88-1234567 [51]
Form Number: IT-20 [25]
Liability Period: December 31, 2015 [11]
Tax Type: C Corporation [6]
Letter ID: L0000052624

County: FAYETTE [70]
Notice Number: 43602 [48]

Filing Date	Page	Docket
09/04/2019	12345	R1
[27]	[41]	[42]

STATEMENT OF AMOUNT DUE

Interest calculated through 10/01/2019 [8]

Daily Interest Rate $1.53 [47]

Amount of Tax	$	9,299.00 [15]
Interest	$	884.03 [19]
Penalty	$	1,851.30 [16]
Collection Fee	$	929.90 [40]
Clerk Cost	$	6.00 [37]

Total to Collect	$	12,970.23 [46]

REMITTANCE STATEMENT
Date Collected:
Total Amount Collected: $
Amount Retained: $
Amount Paid to Department: $

NON EXECUTION EXPLANATION

THIS WARRANT MUST BE RETURNED TO:
INDIANA DEPARTMENT OF REVENUE
COLLECTION DIVISION
P.O. BOX 595
INDIANAPOLIS, IN 46206−0595

When reproducing this document, please add the following statement: This reflects data related to the tax warrant that was sent to the agent electronically.

Field Nbr	Field Description	Field is Required or Optional	Def	Size	Decimal	Offset	Written Field Description
1	Record ID	R	x(4)	4		1	Value must be a Data Constant: 'WRTN'
2	Collection Agent ID	R	9(04)	4		5	The DOR assigned agent identifier for this Collection Agent. It is unique within an agent type.
3	Collection Agent Type	R	X(01)	1		9	One character value distinguishing the Collection Agent type. Data values are as follows: 'S' for Sheriff / 'A' for Collection Agent.
4	Taxpayer TID	R	9(10)	10		10	Key that is 10 numeric digits that DOR assigns to every taxpayer, individual and business. Note: Individual taxpayers that have businesses will have a separate TID for their individual registration and business registration. This must contain the primary taxpayer's TID (joint TID is contained in field #3).
5	Joint Taxpayer TID	O	9(10)	10		20	For joint liabilities, this will contain the Joint Taxpayer (non-primary) TID. TID is the Indiana assigned 10 digit number.
6	Liability Number	R	9(12)	12		30	The number assigned to debt owed to DOR. The number can be nine digits for liabilities converted from a prior system (will be right justified with preceding zeros) or 12 digits for liabilities established within the current system. The liability can have multiple taxpayers associated with it. For example, joint taxpayer relationships will have one liability with two unique TID's (one per taxpayer) associated with the liability. One business liability can also have multiple TIDs associated with it since business responsible officers can each be billed for the same business liability.
7	Business Location Number	O	X(03)	3		42	If the Taxpayer(s) associate with this warrant are individuals, this field will contain zeroes (000). If the taxpayer associated with this warrant is a business, this field will contain a number (000 to 999) that has been assigned to the Business Location for Taxpayer
8	Warrant Number	R	9(08)	8		45	The number assigned when a liability advances to the stage of being filed with a county clerk for liens to be place on the property of the tax paying entity.
9	Notice Number	R	9(11)	11		53	The unique number associated with each notice. A warrant can have multiple notice numbers. The notice number ties to the assigned Collection Agent, warrant stage, and balance due at the time the notice was generated.
10	Primary Taxpayer Type Code - Individual or Business Name break down	O	X	1		64	One digit field that indicates whether the value in Primary Taxpayer Name (field 11) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business

Field Nbr	Field Description	Field is Required or Optional	Def	Size	Decimal	Offset	Written Field Description
11	Primary Taxpayer Name	R	X(70)	70		65	Primary taxpayer name for Individuals or Business If the Taxpayer is a business, the name will be moved into this field as a whole, no break down. For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x
12	Joint Taxpayer Type Code - Individual or Business Name break down	O	X	1		135	One digit field that indicates whether the value in Joint Taxpayer Name (field 13) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business
13	Joint Taxpayer name	O	x(70)	70		136	Individual Joint Taxpayer's Name For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x
14	Collection Agents Filler	O	x(40)	40		206	Collection Agent can use for their information.
15	Agent Reason Code	O	x(4)	4		246	The reason code for returning the warrant. A list of acceptable reasons can be found on the Agent Reasons - Attachment D document. These tie directly with the Warrant Status Update Reason Code sent in field 77 on the Agent Warrant File.

Field Nbr	Field Description	Field is **R**equired or Optional	Def	Size	Decimal	Offset	Written Field Description
16	Rejected reason code	R	x(1)	1		250	The error code for why the Collection Agent Return File record was not able to be processed by RPS: '1' - Notice number does not correspond with the Liability Number and Warrant number. '2' - Warrant number does not correspond with the Liability Number and Notice number. '3' - Liability number does not correspond with the Notice Number and Warrant number. '4' - None of the numbers correspond to each other. '5' - A payment plan hold could not be set because the warrant is no longer assigned to the agent. '6' - A payment plan hold could not be set because the warrant is on hold with the Department or the warrant has been recall by the Department. '7' - The return reason code is not a valid code or the code is missing.
17	Agent Reason Code Date	O	X(8)	8		251	Some agent reason codes may be accompanied by a date. For example, if you know that a business has been closed, return the warrant using code "L" in field 15 (above) and send the date the business was closed in this field. For each reason code, if you do not know the date for sure, then use the date that you found out the information or leave it blank and we will use the system date. See the Agent Reasons - Attachment D document to determine which reasons should be accompanied by a date.
18	Filler	O	X(82)	82		259	Since this is a fixed record length file, DOR may use this space at a later date to contain other relevant information for processing required by DOR or at the request of the Collection Agent. For now it will contain spaces.

Field Nbr	Field Description	Field is Required or Optional	Def	Size	Decimal	Offset	Written Field Description
	Periodic Extract Time Periods		Daily				
	Default Rules Alphanumeric field:		Space fill				
	Numeric:		Zero				
	Record Size		340				
	Records per Block		1				
	Blocksize		340				
	Media		Electronic - FTP				
	Labels/File Name		[ITS.]BAD.WRNTAGT.IN.b####.mmddyy.nnnnn				where: b is 'S' for Sheriff / 'A' for Agent #### is county or agent code left padded with zeroes mmddyy - date file is created nnnnn - numeric value to make unique
	This is a file identifying records that RPS was not able to process from the Collection Agent's Return File. It will only be created if there were errors in the Collection Agent's Return File.						Example: BAD.WRTNTAGT.IN.S0009.110102.17680

Attachment G: Agent Reconciliation Warrant File Layout

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
1	Record ID	R	x(4)	4		1	Value will be a Data Constant: 'RCON'
2	Taxpayer TID	R	9(10)	10		5	Key that is 10 numeric digits that DOR assigns to every taxpayer, individual and business. Note: Individual taxpayers that have businesses will have a separate TID for their individual registration and business registration. This must contain the primary taxpayer's TID (joint TID is contained in field #3)
3	Joint Taxpayer TID	O	9(10)	10		15	For joint liabilities, this will contain the Joint Taxpayer (non-primary) TID. TID is the Indiana assigned 10 digit number.
4	Liability Number	R	9(12)	12		25	"The number assigned to debt owed to DOR. The number can be nine digits for liabilities converted from a prior system (will be right justified with preceding zeros) or 12 digits for liabilities established within the current system. The liability can have multiple taxpayers associated with it. For example, joint taxpayer relationships will have 1 liability with 2 unique TID's (one per taxpayer) associated with the liability. One business liability can also have multiple TIDs associated with it since business responsible officers can each be billed for the same business liability."
5	Business Location Number	O	x(3)	3		37	If the Taxpayer(s) associate with this warrant are individuals, this field will contain zeroes (000). If the taxpayer associated with this warrant is a business, this field will contain a number (000 to 999) that has been assigned to this taxpayer's location.
6	Tax Type Name	O	X(30)	30		40	A long description for the tax type (e.g. Individual, Corporate, etc.). For a list of tax type codes and descriptions see Attachment C in the implementation guide.
7	Filler	O	X(25)	25		70	This field is no longer used. It will contain spaces.
8	Interest Date	R	9(08)	8		95	The date that interest on this record is calculated up to, for the Recon file this will be the day the filed is generated. Date format: MMDDYYYY
9	Collection Agent ID	R	9(04)	4		103	The DOR assigned agent identifier for this Collection Agent. It is unique within an agent type.
10	Collection Agent Type	R	X(01)	1		107	One character value distinguishing the Collection Agent type. Data values are as follows: 'S' for Sheriff / 'A' for Collection Agent
11	Liability Period End Date	R	9(08)	8		108	The date the account period for which the bill is in ends. Date format: MMDDYYYY
12	Warrant Number	R	9(08)	8		116	The number assigned when a liability advances to the stage of being filed with a county clerk for liens to be place on the property of the tax paying entity.
13	Notice Due Date	R	9(08)	8		124	The assigned due date of this warrant notice. Date format: MMDDYYYY

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
14	Filler	O	X(14)	14		132	This field is no longer used. It will contain spaces.
15	Base Tax Balance	R	s9(11)v99	14	2	146	The remaining balance of base tax owed on the debt. This will be decremented as payments are applied to base tax.
16	Penalty Balance	O	s9(11)v99	14	2	160	The remaining balance of penalty owed on the debt. This will be decremented as payments are applied to penalty.
17	Filler	O	X(14)	14		174	This field is no longer used. It will contain spaces.
18	Liability Stage	R	X(05)	5		188	"The current warrant stage the bill is in. Data Value: 'WAR-S' when assigned to a Sheriff for collection, 'WAR-A' when assigned to a collection agency for collection."
19	Interest Balance	O	s9(11)v99	14	2	193	The amount owed in interest up to the Interest Date (field 8)
20	Filler	O	X(29)	29		207	This field is no longer used. It will contain spaces.
21	Special Status code for Primary Taxpayer	O	X	1		236	"Data Values: space (default) 'D' - deceased"
22	Special Status code for Joint Taxpayer	O	X	1		237	"Data Values: space (default) 'D' - deceased"
23	Joint Taxpayer Type Code - Individual or Business Name break down	R	x(01)	1		238	One digit field that indicates whether the value in Joint Taxpayer Name (field 22) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business
24	Joint Taxpayer name	O	X(70)	70		239	"Individual Joint Taxpayer's Name For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x "
25	Tax Form Number	O	X(10)	10		309	The tax return form filed by taxpayer
26	Filler	O	X(08)	8		319	This field is no longer used. It will contain spaces.
27	Warrant Filing Date with the Clerk Office	O	9(08)	8		327	The date this warrant was filed with the county clerk. Date format: MMDDYYYY

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
28	Primary Taxpayer Type Code - Individual or Business for break down of name field	R	x(01)	1		335	One digit field that indicates whether the value in Primary Taxpayer Name (field 27) is for an individual or for a business. Data Value: 'I' for Individual / 'B' for Business
29	Primary Taxpayer Name	R	X(70)	70		336	"Primary taxpayer name for Individuals or Business. If the Taxpayer is a business, the name will be moved into this field as a whole, no break down. For Individual Names, this field breaks down into: Last Name Pic x(26) Filler Pic x (space) Suffix Name Pic x(5) Filler Pic x (space) First Name Pic x(15) Filler Pic x (space) Middle Initial Pic x "
30	DBA Name	O	x(70)	70		406	For businesses, this is the business 'Doing Business As' Name
31	Street Address	R	X(30)	30		476	Street address of the primary taxpayer.
32	City Address	R	X(20)	20		506	City address of the primary taxpayer.
33	State CD	R	X(02)	2		526	Two character field for the primary taxpayer's U.S. state code or Canadian provincial code.
34	Zip Code	R	X(10)	10		528	"Taxpayer postal zip code format (US addresses): If all nine digits exists, format as: XXXXX-XXXX. If only first 5 exists, format as XXXXX If Canadian addresses: format as: X#X #X# "
35	County Code	O	9(02)	2		538	County Code associated with the county where the Original Clerk Warrant was filed.
36	Foreign Address	O	X(32)	32		540	This field will contain the foreign address (Non-USA, Non-Canada) information if applicable. If the field is not applicable it will contain spaces. If this field contains an address then CITY (field 30), STATE (field 31), ZIP (field 32) and County Code (field 33) fields will be spaces
37	Clerk Cost	O	s9(11) v99	14	2	572	The balance amount owed due to cost of filing the warrant with the County Clerk's Office.
38	Agency Damages	O	s9(11) v99	14	2	586	The amount owed due to fees associated with a collection agency collecting on this warrant. It is the balance of the amount the agency will be paid .
39	Attorney Damages	O	s9(11) v99	14	2	600	The amount owed due to fees associated with an attorney collecting on this warrant. It is the balance amount the attorney will be paid.

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
40	Sheriff Collection Fees	O	s9(11) v99	14	2	614	The amount owed due to fees associated with a Sheriff collecting on this warrant. It is the balance amount the Sheriff will be paid.
41	Warrant Docket Number	R	X(05)	5		628	The docket number assigned by the County Clerk's Office.
42	Warrant Page Number	R	X(05)	5		633	The page number assigned by the County Clerk's Office.
43	Warrant Type	R	X(08)	8		638	The type of warrant regarding whether it is original, a renewal, or an alias. Data Values: 'ORIGINAL', 'RENEWAL', 'ALIAS'
44	Filler	O	x(15)	15		646	Filler and not used
45	Liability Balance	R	s9(11) v99	14	2	661	This field contains the sum of fields 15, 16, 19, 35, 36, 37, 38. It is the remaining balance owed by the taxpayer.
46	Per Diem Interest Amount	R	s9(11) v99	14	2	675	This is the daily interest amount that is owed and can be used to calculate interest to any date.
47	Notice Number	R	9(11)	11		689	The unique number associated with last notice that was issued to the agent. A warrant can have multiple notice numbers. The notice number ties to the assigned Collection Agent, warrant stage, and balance due at the time the notice was generated.
48	Primary SSN	O	9(09)	9		700	Individual Primary Taxpayer's Social Security Number. The field will not contain dashes.
49	Joint SSN	O	9(09)	9		709	Individual Joint Taxpayer's Social Security Number. The field will not contain dashes.
50	Business FID	O	9(09)	9		718	Business Federal Id Number. The field will not contain dashes.
51	Filler	O	x(14)	14		727	Filler and not used
52	Collection Agent Name	R	X(70)	70		741	The name of the Collection Agent currently assigned to this warrant. It is the name associated with the Agent ID (field 9) and Agent Type (field 10) in DOR's system.
53	Collection Agent Title	R	X(25)	25		811	The title of the Collection Agent currently assigned to this warrant. It is the title associated with the Agent ID (field 9) and Agent Type (field 10) in DOR's system.
54	Filler	O	X(52)	52		836	This field is currently not used and will contain a space. Data Constant: space
55	Reconciliation date	R	X(10)	10		888	This is the 'as-of-date' for reconciliation. All the amounts and the name and address reflected in this record are current as of this date.

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
56	Filler	O	X(58)	58		898	This field is no longer used. It will contain spaces.
57	Total Notice Amount	O	s9(11)v99	14	2	956	This amount will reflect the total balance of the last notice that was issued to the agent.
58	Filler	O	X(37)	37		970	This field is no longer used. It will contain spaces.
59	County Name	O	X(12)	12		1007	County name associated with County Code (field 33).
60	Filler	O	X(14)	14		1019	This field is no longer used. It will contain spaces.
61	Department Damages	O	s9(11)v99	14	2	1033	The balance amount owed based on assessed departmental damages.
62	Tax Type code	O	X(03)	3		1047	Abbreviation for the Tax Type associated with the liability. For a list of tax type codes and descriptions see Attachment C.
63	Liability Filing Association Code	O	X(02)	2		1050	A two digit code to distinguish whether the bill is for a joint taxpayer or a responsible officer. Data Value: 'RO' for responsible officer of a business, 'JT' for a taxpayer filing jointly for which this bill was created, 'PR' for one primary taxpayer for which this bill was created.
64	DOR/RPS Document Number	O	X(13)	13		1052	DOR assigned number to locate the original tax return for this bill.
65	Status Code	O	x(1)	1		1065	"One character code to distinguish what type of record is being sent in this file. Data Value: 'R' --If there is a recall sent to the agent and DOR have not received the warrant back from the agent. 'A'-- Active warrant and no recall was sent to the agent (meaning agent should be pursuing this warrant). 'P' -- Active warrant with the agent and IDOR has an active Agent Payment Plan on file 'L' -- Agent has notified DOR that a Levy or Garnishment is being established or an active Levy or Garnishment is set for liability "
66	Filler	O	X(39)	39		1066	This field is no longer used. It will contain spaces.
67	Last Warrant Notice Issue Date	O	9(8)	8		1105	The date the last warrant/notice (field 45) was issued. Date format: MMDDYYYY

Field Number	Field Description	Field is Required or Optional	Def	Size	Decimal	Begin	Written Field Description
68	Liability Extract Code	R	XXX	3		1113	Default to spaces. No longer used.
69	FILLER	O	X(55)	55		1116	Since this is a fixed record length file, DOR may use this space at a later date to contain other relevant information for processing required by DOR or at the request of the Collection Agent. For now it will contain spaces.

Periodic Extract Time Periods   Monthly

Default Rules

Alphanumeric field   Space fill

Numeric   Zero

Dollar amounts   Signs are Leading Separate and Decimal implied

Length   1170

Blocked   N

Block Size   1170

Media   Electronic - SFTP

Labels/File Name   [ITS.]WARRECON.OUT.b####.mmddyyhhmi.nnnnn

This is the warrant file sent electronically to Sheriffs and Collection Agencies

where:
b is 'S' for Sheriff 'A' for Agent
is county or agent code left padded with zeroes
mmddyy - date file is created
hhmi - hour and minutes the file is created
nnnnn - numeric value to make unique

Example: ITS.WARRECON.OUT.S0049.1121020327.504270

Field Nbr	Field Description	Required	Elements in Scanline	Def	Size	Decimal	Begin Position	Written Field Description	Data Format and Data Values	Outside Collection Agent
1	Record Identifier	Y		x(4)	4		1	Identifier that is common to all files with records. Not used for processing, but for record identification.	Data Value: 9999	
2	Record Source Location Code	Y		x(3)	3		5	Location the file was created at. For Logan processing this value should be a constant of 'RPC' for Returns Processing Center.	Data Value: Agent code and two digit year. A25 for Collection Agent - Premiere Credit - previous contract A26 for Collection Agent - United Collection Bureau - based upon current contract	For current vendor value: A26
3	Batch Identifier	N		x(10)	10		8	The identifier that group a series of transactions together.	Data Format: yyxsssssss where yy is last two digits of year, x is constant assigned by DOR, sssssss sequential number	DOR will assign this number. Default this field to all spaces.
4	Batch Type Code	N		x(3)	3		18	Identifies the record as Payment type batch verses a Return batch.	Date Value: 'PMT' for Non-AR payment / 'AR' for AR payments	Data Value: 'AR'
5	Payment Locator Number (PLN)	N		x(13)	13		21	The sub-identifier that is assigned to each item in the batch ID (field 3).	Data Format: yyxsssssss where yy is last two digits of year, x is constant assigned by DOR, sssssss sequential number, iii is the item number within the batch of items.	DOR will assign this number. Default this field to all spaces
6	Payment Locator Number (PLN) Multiple Sequence Number	N		9(3)	3		34	This is a number to allow for multiple payments to returns. The number will start as 000 which is also the default.	This is a number to allow for multiple payments to returns. The number will start as 000 which is also the default.	
7	Remit date/system date	Y		9(8)	8		37	(If no date, default system date)	Date format: YYYYMMDD	
8	Remit Deposit Date	Y		9(8)	8		45	Deposit date for the payments. (If no date default to system date)	Date format: YYYYMMDD	
9	Remit user ID	N		x(20)	20		53	Optional - Operator or Machine identification number	Free form	
10	Tax Type	N		x(3)	3		73	Use the code provided if applicable by the application		Tax Type: Default to 'AR'
11	Remit Amount	Y		S9(12)v99	14	2	76	Payment amount. Total of 14 digits long. Room for Sign + 13 digit number. Last two numbers are assumed to be to the Right of the decimal. Note that Scanline field is only 13 digits long. Also note that though this field is on the scanline the number passed on the file MUST BE THE AMOUNT of the payment NOT the amount encoded on the scanline. If no sign present assuming that number is '+'.		Remit amount of the remittance. **Note: this Remit amount will be sum for all of the records in the file and should equal the Deposit Amount**

Field Nbr	Field Description	Required	Elements in Scanline	Def	Size	Decimal	Begin Position	Written Field Description	Data Format and Data Values	Outside Collection Agent
12	Payment Type Code	Y		x(3)	3		90	The method of payment: CHK – Check CRD – Credit Card CSH – Cash ECK – Electronic Check ECR - EFT Credit EDB - EFT Debit MO – Money Order FED – Fed Wire		The method of payment for Premiere is assumed to be ECR - EFT Credit
13	Credit Card number	N		X(20)	20		93	The credit card number of the credit card that is being charged for the payment. For credit card numbers less than 16 digits this field should be left justified and space filled.	Default: spaces	
14	Expiration date	N		X(4)	4		113	MMYY The expiration date of the credit card being charged for the payment.	Default: spaces	
15	Credit Card type	N		X(3)	3		117	The credit card type of the credit card being charged for the payment. All types will begin with 'CR' and the last letter will specify the credit card type. 'A' for American Express, 'D' for Discover, 'M' for MasterCard and 'V' for Visa. These are currently the only card types accepted by Access Indiana.	Default: spaces	
16	Credit Card authorization/reject	N		X	1		120	Code to identify if the credit card was authorization or reject.	Data Value: 'A' - Authorized / 'R' - Rejected Default: spaces	spaces
17	Credit Card authorization/reject code given by the Credit Card Company	N		X(10)	10		121	The authorization code of the credit card transaction generated by the credit card company. These should be left justified and space filled.	Default: spaces	
18	Credit Card Authorization Amount	N		S9(12)v99	14	2	131	Authorized amount for the credit card transaction.	Default: spaces	
19	Transaction Fee	N		S9(12)v99	14	2	145	Fee charged to process the payment transactions	Default: zeros	
20	Bank ABA Number	N		9(9)	9		159		Default: zeros	
21	Bank Account Number	N		x(17)	17		168		Default: zeros	
22	Bank Account Type Code	N		x	1		185	Bank Type Account Type - i.e. Checking or Saving	Data Value: 'C' - Checking / 'S' - Saving Default: spaces	
23	Check Number	N		9(10)	10		186	Number on the check	Default: spaces	

Field Nbr	Field Description	Required	Elements in Scanline	Def	Size	Decimal	Begin Position	Written Field Description	Data Format and Data Values	Outside Collection Agent

24	Check Maker Key Code	N		X(2)	2		196	Used to identify the type of value in the Check Maker ID field 25.	Date Values: Default to 0
									   01 Account Number
									   02 Social Security Number (SSN)
									   03 Federal ID Number (FID)
									   04 Taxpayer Identification Number (TID)
									   05 Taxpayer Identification Number & Location
									   08 Liability Number
									   09 Case ID
									   10 Liability Warrant
									   98 Tran ID (RPS)
									   99 Correspondence ID (RPS)
										Spaces

25	Check Maker ID	N		9(18)	18		198	Represents a RPS system key that is used to find the taxpayer. What type of key is identified in the key identifier (field 24)	Default: spaces	
26	Check Maker Name	N		x(70)	70		216	For Individuals the name should be formatted: Last Name X(40) Space X(1) Suffix X(5) Space X(1) First Name X(20) Space X(1) Middle Initial X(1) Space X(1)		(???) If the capture process can capture from the face of the check - identification information, the first line (assume to be name)
27	Check Maker Street Address 1	N		X(30)	30		286			(???) If the capture process can capture from the face of the check - identification information, the second line (assume to be address)
28	Check Maker Street Address 2	N		X(30)	30		316			(???) If the capture process can capture from the face of the check - identification information, the third line (assume to be address)
29	Check Maker Address City	N		X(20)	20		346			(???) If the capture process can capture from the face of the check - identification information, the second line (assume to be address)
30	Check Maker Address State	N		XX	2		366			
31	Check Maker Address Zip	N		x(9)	9		368			
32	Check Maker Address Foreign	N		X(30)	30		377			
33	Check Maker Email Address	N		x(70)	70		407		Default: spaces	

Field Nbr	Field Description	Required	Elements in Scanline	Def	Size	Decimal	Begin Position	Written Field Description	Data Format and Data Values	Outside Collection Agent
34	Payment Postmark Date	N		9(8)	8		477	Date Payment was post marked	Date format: YYYYMMDD	Postmark date /Collection Date that Agent collected the payment.
35	EFT Addenda Type Code	N		x(2)	2		485		Default: spaces	
36	EFT Record Type	N		x(1)	1		487		Default: spaces	
37	EFT Segment Identifier	N		x(3)	3		488		Default: spaces	
38	Sender Key 1			x(20)	20		491	Optional fields for the sender to include any key information for communication between DOR and the sender.	Free form based upon User needs	Agent should give a primary identifier for DOR to use for reference when talking with Agent Default: spaces
39	Sender Key 2			x(20)	20		511	Optional fields for the sender to include any key information for communication between DOR and the sender.	Free form based upon User needs	Agent can give a secondary identifier for DOR to use for reference when talking with Agent Default: spaces
40	Remit Key 1 Identifier	Y		X(2)	2		531	Refers to Remit Key 1 to identify the type of value in the Remit Key 1.	Date Values: Default to 0 01 Account Number 02 Social Security Number (SSN) 03 Federal ID Number (FID) 04 Taxpayer Identification Number (TID) 05 Taxpayer Identification Number & Location 08 Liability Number 09 Case ID 10 Liability Warrant 98 Tran ID (RPS) 99 Correspondence ID (RPS)	For Collection Agent the TID (04) or TID location (05) should be given as the first Remit Key 1
41	Remit Key 1	Y		9(18)	18		533	Represents a RPS system key that is used to find the taxpayer. What type of key is identified in the key identifier	See Field Detail specification	Should be the TID or TID location (left justify)
42	Remit Key 2 Identifier	N		X(2)	2		551	Refers to Remit Key 2 to identify the list of values refer to Remit Key Identifier 1.		See the Tab - File Layout Specification for the values to be places in this field
43	Remit Key 2	N		9(18)	18		553	Represents a RPS system key that is used to find the taxpayer. What type of key is identified in the key identifier	For Collection Agent the warrant (10) or Case (09) should be given as the first Remit Key 2	Should be the Warrant ID or Case ID (left justify)
44	Remit Key 3 Identifier	N		X(2)	2		571	Refers to Remit Key 3 to identify the list of values refer to Remit Key Identifier 1.		See the Tab - File Layout Specification for the values to be places in this field

Field Nbr	Field Description	Required	Elements in Scanline	Def	Size	Decimal	Begin Position	Written Field Description	Data Format and Data Values	Outside Collection Agent
45	Remit Key 3	N		9(18)	18		573	Represents a RPS system key that is used to find the taxpayer. What type of key is identified in the key identifier	Default: spaces	
46	Phone Number	N		9(10)	10		591	Phone Number of taxpayer: Must be at least seven digits.	Default: spaces	
47	Path code	N		X(2)	2		601	Used only for Unidentified Checks '01' - Path - quick work '02' - more research work		Used only for Unidentified Checks '01' - Path - quick work '02' - more research work
48	Agent retained amount	Y		S9(12)v99	14	2	603	Default to zero		Amount retained by collection Agent
49	Taxpayer Payment Amount	Y		S9(12)v99	14	2	617	Must be equal to or greater than line field 11 - Remit Amount		Amount of the applied to the taxpayer debt. Note: the Taxpayer Payment amount less the Agent Retained amount should equal the Remit amount.
50	Taxpayer Payment Type Code - this records the method of payment that taxpayer made to the agent. Will be used for statistic purpose.	Y		x(3)	3		631	The method of payment: CHK – Check CRD – Credit Card CSH – Cash ECK – Electronic Check ECR - EFT Credit EDB - EFT Debit MO – Money Order FED – Fed Wire		This indicate how the taxpayer made the payment to collection Agent. If multiple payments were made to the agent using multiple methods, then please pick a single method.
51	Filler	Y		X(967)	967		634			
52	END of Line marker (LF)				1		1600	There needs to be a Line feed at the end of each record.		

Periodic Extract Time Periods   Daily

Default Rules
  Alphanumeric field: Space fill
   Numeric: Zero

Record Size   1601
Records per Block   1
Blocksize   1601

Media   Electronic
Labels/File Name - Output   A00##.DOR.ARPMT.DateTimeStamp (YYYYMMDDHHMMSS) where ## is DOR assigned agent id

BAD FILE: DOR.A00##.ARPMT.BAD.R##.DateTimeStamp (YYYYMMDDHHMMSS)

Field Nbr	Field Description	Required	Elements in Scanline	Def	Size	Decimal	Begin Position	Written Field Description	Data Format and Data Values
1	Record Identifier for Trailer	Y		x(4)	4		1	Identifier that is common to all files with records. Not used for processing, but for record identification.	Data Value: TRLR
2	Record Source Location Code	Y		x(3)	3		5	Location for where the file was created. For Logan processing this value should be a constant of 'RPC' for Returns Processing Center.	Data Value: 'LG' - for Logan 'AI' -for Access Indiana 'S##' -for the Sheriff 'A25' for Collection Agent Premiere Credit 'A26' for Collection United Collection Bureau, Inc.
3	Run Control Number	Y		9(12)	12		8	Unique Sequential Number (include leading zeros)	Run Control number MUST be the same on a resubmitted file, but otherwise may never repeat
4	Date of File Creation	Y		x(8)	8		20	Date file created	Date format: yyyymmdd
5	Total number of records	Y		9(13)	13		28	Total number of data records - excludes the trailer record.	
6	Total remit amount of records	Y		s9(12)v99	14	2	41	Sum of Remit Amount - field 11 -Total of 14 digits long. Room for Sign + 13 digit number. Last two numbers are assumed to be to the Right of the decimal. Note that Scanline field is only 13 digits long. Also note that though this field is on the scanline the number passed on the file MUST BE THE AMOUNT of the payment NOT the amount encoded on the scanline. If no sign present assuming that number is '+'.	
7	Total of Agent retained amounts for all of the records	Y		S9(12)v99	14		55	Sum of Agent Retain Amount - field 47 -Total of 14 digits long. Room for Sign + 13 digit number. Last two numbers are assumed to be to the right of the decimal. If no sign present assuming that number is '+'.	
8	Total of Taxpayer Payment Amount for all of the records.	Y		S9(12)v99	14		69	Sum of Taxpayer Payment Amount - field 48 - Total of 14 digits long. Room for Sign + 13 digit number. Last two numbers are assumed to be to the right of the decimal. If no sign present assuming that number is '+'.	

Field Nbr	Field Description	Required	Elements in Scanline	Def	Size	Decimal	Begin Position	Written Field Description	Data Format and Data Values
9	Deposit Date	Y		9(8)	8		83	This date should match all the individual deposit date on the detail records.	Date format: YYYYMMDD
10	Filler	N		x(1510)	1510		91		
11	END of Line marker (LF)				1		1600	There needs to be a Line feed at the end of each record. Program must have the line feed as the last character.	
	Periodic Extract Time Periods			Daily					
	Default Rules								
	Alphanumeric field:			Space fill					
	Numeric:			Zero					
	Record Size			1601					
	Records per Block			1					
	Blocksize			1601					

Field Nbr	Field Description	Field Specifications
10	Remit Key 1	If associated field Remit Key Identifier is:
		01 Account Number Number should be nine numeric digits that are right justified and zero-filled to the left.
		02 Social Security number should be 11 numeric digits aligned on the right and zero-filled to the left. The number consists of the nine digit numeric of SSN and two digits occurrence. If the occurrence is not given, default to zero.
		03 Federal Identification should be 11 numeric digits aligned on the right and zero-filled to the left. The number consists of the nine digit numeric of SSN and two digits occurrence. If the occurrence is not given, default to zero.
		04 Taxpayer Identification number should be 10 numeric digits aligned on the right and zero-filled to the left.
		05 Taxpayer Identification & Location number should be 13 numeric digits aligned on the right and zero-filled to the left.
		08 Taxpayer Liability Number should be 12 numeric digits aligned on the right and zero-filled to the left.
		09 Taxpayer Case Id should be nine numeric digits aligned on the right and zero-filled to the left.
		10 Taxpayer Liability Warrant Number should be eight numeric digits aligned on the right and zero-filled to the left.

Code	Reason code (Short)	Reason code (Long)
R00	Unspecified error encountered during processing.	This should be investigated by DOR staff to determine cause. This could be caused by file content that does not comply with the specified numeric or date format, or a number of other reasons.
R01	Input file is not evenly divisible by record length ([RecordLength]).	Input file size must be evenly divisible by record length including carriage returns and/or line feeds. See Lower(AGT:PMT1) threshold.
R02	Expected TRLR record at position [StartingByteOfTrailerRecord].	Trailer record is read first to get file-level attributes. Trailer record should start with "TRLR". Based upon file size and record length, the expected starting byte for the trailer record was calculated, but the 1st four characters where not "TRLR" as expected.
R03	Actual Record Count ([ActualRecordCount]) <> Trailer Record Count ([ExpectedRecordCount]).	Actual record count is has been calculated as file size in bytes divided by record length, minus 1 (trailer record is exclude). The expected record count as specified by vendor in the trailer record does not match.
R04	Amount error. Taxpayer=[FileTaxPayerAmount]; Deposit=[FileDepositAmount]; Retained=[FileRetainedAmount].	The three amounts in the trailer record do not reconcile. The Taxpayer Amount should equal the Deposit Amount (Remit) plus the Retained Fee Amount.
R05	Deposit date out of acceptable range. dep_dt=[FileDepositDate] min_dep_dt=[MinDepositdate] max_dep_dt=[MaxDepositdate]	A valid deposit date range is established by subtracting Lower(AGT:PMT2) from current date and adding Upper(AGT:PMT2) to current date. The deposit date from the trailer record in the file does not fall within the range.
R06	Invalid agent payment source=[AgentPmtSourceCd].	The "Record Source Location Code" from the trailer record could not be resolved to a valid collection agent.
R07	Amount error. Taxpayer=[PmtTaxpayerAmount]; Deposit=[PmtDepositAmount]; Retained=[PmtRetainedAmount].	The three amounts in a specific payment transaction record do not reconcile. The Taxpayer Amount should equal the Deposit Amount (Remit) plus the Retained Fee Amount.
R08	Transaction Deposit Date of [PmtDepositDate] <> Trailer Deposit Date of [FileDepositDate]	The deposit date as specified on the payment transaction does not match the deposit date as specified in the trailer record.
R09	rti_remits Count ([RemitCount]) <> rti_tran_headers Count([TranHdrCount])	After processing the file, the number of payment (remits) should match the number of AR-CPN transactions, but for some reason does not. Check for logic errors.
R10	rti_remits Count([RemitCount]) <> Expected File Count ([ExpectedRecordCount])	After processing the file, the number of payment (remits) should match the expected number of transactions as identified in the trailer record, but for some reason does not. Check for logic errors.
R11	rti_remits Deposit Amount ([SumPmtDepositAmount]) <> Expected File Deposit Amount ([FileDepositAmount])	After processing the file, the total of all transaction deposit amounts should match the total deposit amount as defined in the trailer record, but for some reason does not.

Code	Reason code (Short)	Reason code (Long)
R12	rti_coupon_details Retained Amount ([SumPmtRetainedAmount]) <> Expected File Retained Amount ([FileRetainedAmount])	After processing the file, the total of all transaction retained fee amounts should match the total retained fee amount as defined in the trailer record, but for some reason does not.
R13	rti_tran_headers Taxpayer Amount ([SumPmtTaxpayerAmount]) <> Expected File Taxpayer Amount ([FileTaxpayerAmount])	After processing the file, the total of all transaction taxpayer amounts should match the total taxpayer amount as defined in the trailer record, but for some reason does not.
R14	Undefined file sequence.	Field# 3 from trailer record is not defined. This field used by DOR to insure the file has not already been processed.
R15	File sequence=[FileSequence] for [SourceLocation] processed on [ProcesedFiledate] ([ProcesedFileName]).	Using Field#2 and Field#3 from the trailer record, the file has already been processed by DOR.
R16	Possible duplicate payment. PLN=[PLN].	After parsing the transaction, a check is performed to insure that the payment is not a duplicate. This determination is made by looking for a payment in RPS having same warrant# + collection date + deposit amount + agent type + agent ID.
R17	Collection Date is not populated.	Collection Date / Postmark Date (Field# 34) is required.
R18	Warrant# is not populated.	Warrant# (Field# 43) is required.

Attachment I: Frequently Asked Questions

This area of the document will continue to be updated with answers to commonly asked questions or known issues DOR encounters while implementing with Collection Agents.

Is it possible for the same warrant number to appear on multiple records in the same file? Is it sent as a new warrant record and again as an updated warrant?

YES. Because of timing, the same warrant could be sent in the file for multiple reasons. For instance, a warrant could be created as a New Warrant in DOR's system in the morning. In the afternoon, a taxpayer payment is entered into the system to pay the warrant in full. When the process runs to create the file, it will pick up both the New Warrant record and the Recalled Warrant record. Another example is if two partial payments are processed on the same warrant, then two Updated Records could be sent in the same file. The Collection Agent will need to handle processing the sequence of events as they occur in the file. The records will be in the file in order of sequence.

Can we use the filler fields internally to capture our own data or do we have to leave them blank?

The filler fields will actually have some data in them from us that you will need to ignore for the files we send to you (they won't necessarily contain spaces or zeroes until we change our programs to completely remove them). The field labeled "Collection agents filler" can be used for collection agent data. We will only use it to return in the agent return error file if we were unable to process a record in your return file.

For SFTP directories, please indicate which files should be placed in specific directories, i.e., Agent Warrant file, Agent Return file, etc.) Will the directories/folders be named as they are currently when we go "LIVE"?

The production directories that will be used are as follows: "dorin" - for all files you send to us (i.e. Agent Return File) and "dorout" - for all files we send to you (i.e. warrant, totals, and agent error files). When we start testing all files - in and out – they will all be in the "test" directory.

What is Liability End Date?

Liability end date is the date the tax account period ends for which the tax forms are filed. For example, with Individual Income Tax the period end date is always 12/31/yyyy since we pay taxes for a calendar year. Other tax types may be monthly or quarterly. The liability period end date is informative to the taxpayer to indicate what tax period the warrant is for.

What does "ITS" stand for?

ITS is an acronym for DOR's new modernized tax system – Indiana Tax System. It replaces the previous system referred to as RPS- Revenue Processing System

What is Notice Due Date?

Notice Due Date is the date the notice should be collected by. It should be the warrant issue date plus the number of days a collection agent has to collect the warrant. After this date, the collection agent's time is up and the warrant will be requested to be returned to DOR (the request will be made using the warrant status fields in the file).

When I look at a file it looks like only one record. Can the record be delimited?

Ideally your system programming can handle non-delimited record layouts. If it cannot, we can insert a carriage control at the end of each record.

When I look at a file it looks like one long data stream. Can the fields be delimited?

We cannot delimit the fields. Your system must be able to handle fixed length fields.