



## North Carolina Department of Revenue

### Application Usage Terms and Conditions

#### Bank Draft Payments

There is no charge by the Department of Revenue to make an online bank draft payment.

Some bank accounts (such as savings, money market or controlled spending accounts) may not be eligible for electronic drafts/debits. Please confirm with your bank or credit union to verify if the account you've selected can be drafted electronically.

To prevent unauthorized debits, some financial institutions offer a debit block service for some bank accounts. If you are unsure whether your bank account has a debit block, contact your financial institution.

If there is a debit block on your account:

- Provide your financial institution with the NCDOR Company ID 9044030460. This number identifies NCDOR as an acceptable party to debit the bank account and bypass the debit block.
- Then submit your bank draft online payment.

If you overpay your tax, the Department of Revenue will issue a refund check.

#### Draft Date

When making an online payment through this website, you will be presented with the earliest date possible to have your payment processed. The draft date you select must be a valid banking date (not a weekend or holiday) and must be within sixty days from the current date. Should you choose a payment date beyond your tax due date, you may be subject to late payment penalties and interest.

If you are making a notice/assessment payment, this date cannot be modified. If you are making other types of bank draft payments, you may change this date to a future date. Credit/debit card payments cannot be scheduled for future dates.

#### Returned Electronic Payments

If the financial institution you designate cannot process the payment transaction entered, you will be responsible for the tax payment and any applicable fee, penalties, and interest.

If the transaction returns from the financial institution due to "insufficient funds" or "unable to locate account", you will be subject to a "Penalty for Bad Electronic Funds Transfer". The penalty is 10 % of the payment (minimum \$1.00; maximum \$1,000.00).

## Submission of Forms or Payments

If you submitted a payment, this does not confirm acceptance of your payment. Certain account information must be validated before your payment is drafted or charged to your account.

By submitting forms and payments I hereby,

- Certify that, to the best of my knowledge, the form and payment information entered are accurate and complete.
- Affirm that this tax payment is not funded by moneys received from a foreign bank account.
- Authorize the North Carolina Department of Revenue to present an ACH/electronic debit entry for the bank account and financial institution specified.
- Understand that I have until 2:00 pm the business day prior to the settlement date to cancel or change this payment. To request cancellation, call 1-877-308-9103 and select option 1.
- Canceling this payment may subject me to penalties, interest and other fees imposed by the North Carolina Department of Revenue for non-payment or late payment of tax.

## Credit/Debit Card Payments

If you choose to make a payment by credit/debit card, you will be charged a \$2.00 convenience fee for every \$100.00 increment of your payment and this fee is non-refundable.

Example of fee calculation:

- \$2.00 for payment amounts of \$.01 to \$100.00
- \$4.00 for payment amounts of \$100.01 to \$200.00
- \$6.00 for payment amounts of \$200.01 to \$300.00

If you later decide to reverse or charge-back the transaction, you will be subject to penalties, interest, and other fees imposed by the Department of Revenue for nonpayment or late payment of taxes. The convenience fee is nonrefundable.

If you overpay your tax, the Department of Revenue will issue a refund check.