

NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

**Electronic Funds Transfer
ACH Credit Instructions and Guidelines**

**EFT Helpline
1-877-308-9103
(Select option 2, 1, and then 1 again)**

December 2015

DIRECTORY

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INTRODUCTION

Thank you for your interest in making North Carolina tax payments by Electronic Funds Transfer using the Automated Clearing House (ACH) Credit Method. The Department will assist you in making the transition from the traditional payment method to making payments electronically.

This information guide is not intended to be a complete explanation of the rules and regulations of the National Automated Clearing House Association (NACHA); rather it is intended to provide the specific requirements of the North Carolina Department of Revenue for the ACH Credit payment method. A complete set of ACH rules and regulations may be obtained from your local ACH Association or NACHA.

The Department of Revenue is currently receiving payments electronically via ACH Credit for the following tax types.

Withholding Tax

Corporate Estimated Tax

Utility Franchise Taxes ([Repealed effective July 1, 2014](#))

Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other)

Piped Natural Gas Tax ([Repealed effective July 1, 2014](#))

Alcoholic Beverage Taxes

Sales and Use Tax

Streamlined Sales Tax

Machinery and Equipment Tax

Tobacco Products Taxes - Cigarette and Other Tobacco Products

Motor Fuels Taxes - excluding Highway Use Tax

Insurance Tax

Severance Tax

GENERAL INFORMATION

You must first become enrolled with the Department in order to make payments by ACH Credit. Each participant must complete an Electronic Funds Transfer Authorization Agreement (EFT-100) form and submit to the Department:

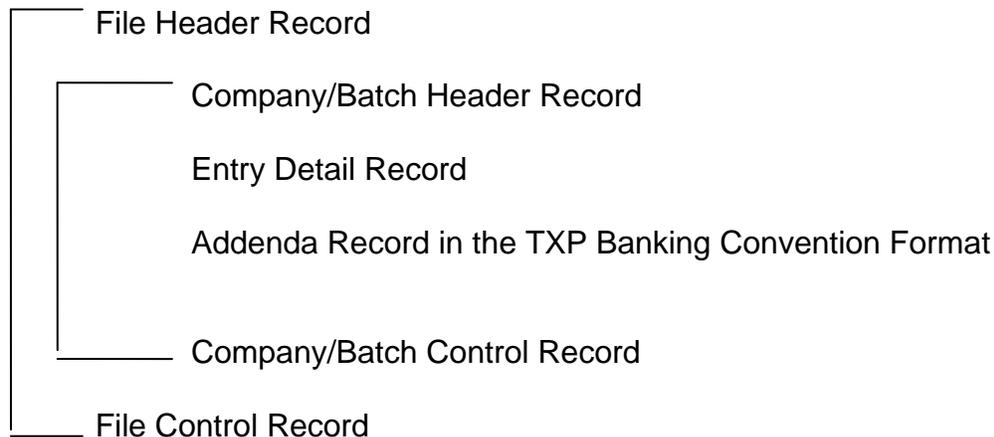
<u>By mail:</u>	OR	<u>by fax:</u>
Electronic Payments Unit		919-733-3149
North Carolina Department of Revenue		
PO Box 25000		
Raleigh, NC 27640-0001		

As a taxpayer approved to use the ACH Credit method, you must provide your financial institution with the necessary information to initiate timely ACH Credit transactions. Your financial institution will move monies from your bank account to the Department of Revenue's bank account. This transaction must settle as immediately available funds (collected funds) to the Department's bank account on or before the date the tax return is due to be filed. Please be aware that your EFT enrollment may be deactivated after 2 years due to inactivity or non-usage. Additionally, the Electronic Payments Unit should be notified if you wish to change your payment method, address or payroll service provider.

You are encouraged to submit a prenote transaction at least 10 (ten) days prior to the first effective due date of live dollar entries into the ACH Network. You must notify the Department's Electronic Payments Unit prior to submitting a prenote if you desire confirmation of your payment.

All ACH Credit transactions must utilize the NACHA CCD+ (Cash Concentration or Disbursement Plus) format with the TXP Banking Convention Addenda Record.

NACHA record formats for CCD+ entries flow in the following order:



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The Department assumes no responsibility or liability for tax payments made by the ACH Credit method until and unless the payment has been credited to the Department's bank account.

Since some financial institutions may not offer ACH Credit origination services, be sure to contact your bank prior to registering for this payment method. You are responsible for any costs associated with initiating ACH Credit transactions.

DEPARTMENT OF REVENUE'S BANKING INFORMATION

After enrolling with the Department for the ACH Credit method, a confirmation letter will be mailed to you containing the Department's banking information (bank transit/routing number, bank account number, and account title). When the Entry Detail Record of the ACH Credit NACHA CCD+ file is created, that information must be used to identify the Department's financial institution and bank account.

NORTH CAROLINA REQUIREMENTS FOR THE TXP ADDENDA RECORD

The TXP Banking Convention Addenda Record is made up of five major components:

- Taxpayer Account Number
- Tax Type Code
- Tax Period End Date
- Amount Type
- Amount

Each component of the addenda record is explained on Page 5.

Failure to provide the correct information in the addenda record may prevent the Department of Revenue from properly crediting your tax account.

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Taxpayer Account Number

The Taxpayer Account Number/NCDORID Number is the account number assigned by the Department of Revenue which you will use to identify a specific tax account to be credited when remitting tax payments.

The field formats for the Taxpayer Account Number/NCDORID Number are shown in Appendix A.

Tax Type (TXP) Code

Tax Type (TXP) Codes identify the tax type (i.e., Semi-weekly Withholding Tax) being remitted. A list of North Carolina Tax Type (TXP) Codes can be found in Appendix B.

Tax Period End Date

The Tax Period End Date is used to identify the period the payment covers. It is a 6 (six) digit numeric field formatted as YYMMDD (YY-Year, MM-Month, DD-Day) and indicates the last day of the period being remitted. Please refer to Appendix C for the information requested in this field.

Amount Type

The Amount Type is used to identify the type of remittance that follows. The identified value is "T" for Tax or "Z" for Prenote. The field length is a 1 (one) character alphanumeric field.

Amount

The Amount fields are used to carry the dollar amount being paid. Only one amount field (TXP05) is required. The field length is a 10 (ten) digit numeric field.

Example: If the amount of tax being remitted is \$1,500.00, the field would be populated as 0000150000.

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CCD+ ADDENDA RECORD IN THE TXP BANKING CONVENTION FORMAT

Field Name (Data Elements and Separators)	Field Size	Field Position		Contents
		Start	End	
Record Type Code	1	01	01	"7"
Addenda Type Code	2	02	03	"05"
<u>Free Form Area</u>				
Segment Identifier	3	04	06	"TXP"
Separator	1	07	07	*
Taxpayer Account Number	11	08	18	See Appendix A
Separator	1	19	19	*
Tax Type Code	5	20	24	See Appendix B
Separator	1	25	25	*
Tax Period End Date	6	26	31	YYMMDD
Separator	1	32	32	*
Amount Type	1	33	33	T
Separator	1	34	34	*
Amount	10	35	44	\$\$\$\$\$\$\$¢¢
Terminator	1	45	45	\
Filler	38	46	83	Spaces
Addenda Sequence Number	4	84	87	Refer to ACH Rules
Entry Detail Sequence Number	7	88	94	Refer to ACH Rules

Record Type Code	This field must have a value of "7" which identifies this record as a special addenda record.
Addenda Type Code	This field must have the value of "05" which identifies it as an addenda record applied to a CCD entry.
Free Form Area	This information is described in detail above and on the previous page.
Addenda Sequence Number	The value of this field must be a 1 (one) to indicate one special addenda record present.
Entry Detail Sequence Number	This field contains the last 7 (seven) digits of the trace number of the associated entry detail record.

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NORTH CAROLINA RECOMMENDATIONS FOR THE ENTRY DETAIL RECORD

Sometimes, due to error or software problems, the TXP Addenda Record may not be completely received by the Department of Revenue. As a result, it may not be possible to identify the taxpayer making the payment. **Therefore, please provide the following information in the Entry Detail Record.**

ENTRY DETAIL RECORD

Field Name

Contents

Individual Identification	Enter 4 (four) spaces then enter the Taxpayer Account Number as formatted in the TXP Addenda Record. Refer to Appendix A for account number formats.
Individual Name	Enter the first 22 (twenty-two) characters of the taxpayer's name.

TIMELINESS OF PAYMENTS

You must ensure that the financial institution originating the transaction does so in sufficient time for the payment to be credited to the Department's bank account on or before the due date. At the latest, taxpayers should contact their financial institution one business day prior to the due date of the tax and instruct them to initiate a transfer to the Department's bank account. The impact of prescribed ACH windows and nightly cycles, as well as, weekends and holidays must be considered.

HOLIDAYS AND WEEKENDS

Taxpayers participating in the Department of Revenue's EFT program must initiate tax payments so that the amount due settles into the Department's bank account on or before the due date of the payment under the appropriate revenue law.

If a tax due date falls on a Saturday, Sunday, State observed holiday, or financial institution holiday, the deposit by electronic funds transfer is required on or before the next banking day.

Please note that transactions can settle into the Department's bank account if financial institutions are not closed for a State observed holiday.

A schedule of legal holidays is shown in Appendix D.

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COMPLIANCE WITH PROCEDURES

The Department reserves the right to revoke the ACH Credit method and require tax payments by the ACH Debit method for the following reasons:

- (a) Failure to consistently transmit error-free payments;
- (b) Variation from the requirements and specifications of the Department;
- (c) Failure to make timely EFT payments or to timely provide payment information;
or
- (d) Failure to provide the addenda record with the EFT payment.

TAX RETURN FILING REQUIREMENTS

Paying by EFT does not change the filing requirements or due dates for tax returns that are required to be filed. The following lists show all the returns that are **required** to be filed even if payment is made via EFT and the returns that are not required to be filed if payment is by EFT.

NOTE: If you are making an EFT payment that requires a return to be filed and the return is not submitted, your account will become delinquent and you will be subject to additional penalties and interest.

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Returns required to be filed:

Severance Tax

(1) B-100 Severance Tax Return

Companies subject to remit this tax electronically will remit the tax on a quarterly or monthly basis. For monthly and quarterly filers, taxpayers must file the return and pay the tax on or before the 25th of the month, two months after the period end date.

Sales & Use Tax

(1) E-500 – Sales & Use Tax Return

Companies subject to remit this tax electronically will remit the tax on a quarterly, monthly or monthly with prepayment basis. Quarterly taxpayers must file the return and pay the tax on or before the last day of January, April, July, and October for the preceding three-month period. Monthly taxpayers must file the return and pay the tax by the 20th day of each month for all taxes due for the preceding calendar month. A monthly with prepayment taxpayer is required to make two payment transactions a month and must file a return on a monthly basis- all of which are due by the 20th day of the month following the end of reporting period. It is important to note that this will require **two** payment transactions both due on the 20th. Two transactions are needed since the payments are for two different reporting periods. For example, on April 20th two payment transactions should be submitted. One payment transaction is the balance due from the March period. The other payment transaction is a prepayment for the April period.

Machinery and Equipment Tax

(1) E-500J – Machinery and Equipment Tax Return

Companies subject to remit this tax electronically will remit the tax on a quarterly, monthly or monthly with prepayment basis. Quarterly taxpayers must file the return and pay the tax on or before the last day of January, April, July, and October for the preceding three-month period. Monthly taxpayers must file the return and pay the tax by the 20th day of each month for all taxes due for the preceding calendar month. A monthly with prepayment taxpayer is required to make two payment transactions a month and must file a return on a monthly basis- all of which are due by the 20th day of the month following the end of reporting period. It is important to note that this will require **two** payment transactions both due on the 20th. Two transactions are needed since the payments are for two different reporting periods. For example, on April 20th two payment transactions should be submitted. One payment transaction is the balance due from the March period. The other payment transaction is a prepayment for the April period.

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Returns required to be filed (cont.):

Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other)

- (1) E-500E – Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other)Return

Companies subject to remit this tax electronically will remit the tax on a quarterly, monthly or monthly with prepayment basis. Quarterly taxpayers must file the return and pay the tax on or before the last day of January, April, July, and October for the preceding three-month period. Monthly taxpayers must file the return and pay the tax by the 20th day of each month for all taxes due for the preceding calendar month. A monthly with prepayment taxpayer is required to make two payment transactions a month and must file a return on a monthly basis- all of which are due by the 20th day of the month following the end of reporting period. It is important to note that this will require **two** payment transactions both due on the 20th. Two transactions are needed since the payments are for two different reporting periods. For example, on April 20th two payment transactions should be submitted. One payment transaction is the balance due from the March period. The other payment transaction is a prepayment for the April period.

Utilities Franchise Tax (Repealed effective July 1, 2014)

- (1) CD-310 Utilities Franchise Tax Return Electric Companies
- (2) CD-318 Utilities Franchise Tax Return Water & Sewer Companies

Electric Companies – Companies subject to the Utilities Franchise Tax will remit the tax on a quarterly, monthly or semimonthly basis. Taxpayers subject to remitting the tax quarterly must pay the tax with the quarterly return on or before the last day of January, April, July, and October for the preceding three-month period. Taxpayers subject to remitting monthly must remit the tax by the 20th day following the end of the month and the return is due quarterly by the last day of the month following the end of the quarter. Taxpayers subject to remitting on a semimonthly basis must pay the tax twice a month by the 20th and file a return on a quarterly basis. It is important to note that semimonthly taxpayers are required to make **two** payment transactions both due on the 20th. Two transactions are needed since the payments are for two different reporting periods. For example, on April 20th two payment transactions should be submitted. One payment transaction is the balance due from the March period. The other payment transaction is a prepayment for the April period. The return covers the quarter and is due by the last day of the month following the end of the quarter.

No changes have been made to either the due date of payments or the filing requirements for Water and Sewage Companies.

If you are required to pay more than one type of Utilities Franchise Tax, separate EFT transactions must be initiated for each tax type.

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Returns required to be filed (cont.):

Piped Natural Gas (Repealed effective July 1, 2014)

- (1) CD-312 Excise Tax Return Piped Natural Gas

Companies subject to the Piped Natural Gas tax will remit on a semimonthly basis. A semimonthly taxpayer is required to make **two** payment transactions a month by the 20th and file a return on a quarterly basis. Two transactions are needed since the payments are for two different reporting periods. For example, on April 20th two payment transactions should be submitted. One payment transaction is the balance due from the March period. The other payment transaction is a prepayment for the April period. A return is due quarterly by the last day of the month following the end of the quarter.

Alcoholic Beverage Tax

- (1) B-C-775 – Spirituous Liquor Return by ABC Boards
- (2) B-C-786 – Fortified & Unfortified Wine Excise Tax Return Wineries and Wine Shipper Permittees
- (3) B-C-784 – Fortified & Unfortified Wine Excise Tax Return
- (4) B-C-710 – Beer Excise Tax Return

No changes have been made to either the due date of payments or the filing requirements for tax returns. You will be furnished appropriate forms identifying your company as an EFT taxpayer. Please use these forms to report the information necessary to reconcile your payment with your tax liability.

If you are required to pay more than one type of Alcoholic Beverage Tax, separate EFT transactions must be initiated for each tax type.

Tobacco Products Tax

- (1) B-A-5 – Monthly Return of Resident Cigarette Distributor
- (2) B-A-6 – Monthly Return of Nonresident Cigarette Distributor
- (3) B-A-101 – Monthly Other Tobacco Products Excise Tax Return

Payment by EFT does not change the filing requirements or the due date of payments for tobacco products tax. You must file reports, including any schedules and/or attachments, and remit payments by the appropriate due dates.

If you are required to pay more than one type of Tobacco Products Tax, separate EFT transactions must be initiated for each tax type.

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Returns required to be filed (cont.):

Motor Fuels Tax

- (1) Gas-1202 – Motor Fuels Supplier Return
- (2) Gas-1219 – Motor Fuel Importer Return
- (3) Gas-1252 – Alternative Fuels Provider Return
- (4) Gas-1264 – Fuel Alcohol and Biodiesel Provider Return
- (5) Gas-1288 – Kerosene Supplier Return

Payment by EFT does not change the filing requirements or the due date of payments for motor fuels tax. You must file reports, including any schedules and/or attachments, and remit payments by the appropriate due dates. You will be furnished appropriate forms identifying your company as an EFT taxpayer. These new reports should be used to avoid a delay in processing and crediting your account once you begin making your payments electronically.

If you are required to pay more than one type of Motor Fuels Tax, separate EFT transactions must be initiated for each tax type.

Insurance Premium Tax

- (1) IB-13 – Insurance Premium Tax Return Life, Accident and Health Companies
- (2) IB-14 – Installment Payments Return – April 15th
- (3) IB-15 – Installment Payments Return – June 15th
- (4) IB-16 – Installment Payments Return – October 15th
- (5) IB-23 – Insurance Premium Tax Return Title Companies
- (6) IB-24 – Installment Payments Return – April 15th
- (7) IB-25 – Installment Payments Return – June 15th
- (8) IB-26 – Installment Payments Return – October 15th
- (9) IB-33 – Insurance Premium Tax Return Property & Casualty Companies
- (10) IB-34 – Installment Payments Return – April 15th
- (11) IB-35 – Installment Payments Return – June 15th
- (12) IB-36 – Installment Payments Return – October 15th
- (13) IB-43 – Self-Insured Workers' Compensation Premium Tax Return
- (14) IB-46 – Installment Payments Return – April 15th
- (15) IB-47 – Installment Payments Return – June 15th
- (16) IB-48 – Installment Payments Return – October 15th
- (10) IB-53 – Gross Premium Tax Return Self-Insured Workers' Comp
- (11) IB-54 – Installment Payments Return – April 15th
- (12) IB-55 – Installment Payments Return – June 15th
- (13) IB-56 – Installment Payments Return – October 15th
- (14) IB-63 – Gross Premium Tax Return HMO

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- (15) IB-64 – Installment Payments Return – April 15th
- (16) IB-65 – Installment Payments Return – June 15th
- (17) IB-66 – Installment Payments Return October 15th
- (18) IB-73 – Gross Premium Tax Return Hospital or Dental Service
- (19) IB-74 – Installment Payments Return – April 15th
- (20) IB-75 – Installment Payments Return – June 15th
- (21) IB-76 – Installment Payments Return – October 15th
- (22) IB-83 – Gross Premium Tax Return Risk Purchasing Group

Payment by EFT does not change the filing requirements or the due date of payments for insurance taxes. You must file returns and remit payments by the appropriate due dates.

Withholding Tax

- (1) NC-3, Annual Withholding Reconciliation

Companies subject to remit this tax electronically will remit the tax on an annually, basis. This report with the copies of the W-2 and 1099 statements for the preceding calendar year must be filed on or before January 31st. If your business terminates during the year, the report should be filed within thirty days of the last payment of compensation.

Returns NOT required to be filed:

Withholding Tax

- (1) NC-5P – N.C. Income Tax Withholding Payment Voucher
- (2) NC-5 – Employer’s Report of N.C. Income Tax Withheld

You will continue to file Forms NC-3 Annual Withholding Reconciliation of North Carolina Income Tax Withheld. Semi-weekly filers must also file Form NC-5Q, Quarterly Income Tax Withholding Return. Liabilities discovered as a result of completing the NC-5Q should be remitted by check accompanied by a NC-5P.

Corporate Tax

- (1) CD-429 – Corporate Estimated Income Tax Voucher

Extensions with payments (CD-419) and tax liabilities due on the final return for the Corporation may be paid on the DOR website or by check, not by EFT.

Taxpayers receiving these non-required coupons or reports after enrolling in the EFT Program should not send in the coupon/report after the EFT payment has been made. The payment information accompanying these funds transfers constitutes the filing of the return for these tax types. For all other tax schedules, refer to the appropriate General Statute for filing requirements.

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PENALTIES

If an electronic payment is not received by the appropriate due date or if the required tax return is not filed by the due date, the provisions for late payment penalties, late filing penalties, and interest will be assessed under the applicable provisions of the North Carolina Revenue Laws.

If an electronic transfer cannot be completed as a result of insufficient funds or the nonexistence of an account, a penalty for bad electronic funds transfer will be assessed equal to 10% of the amount of the tax (maximum penalty \$1,000.00) as provided for in General Statute 105-236(1a) of the North Carolina Revenue Laws.

If you are required to make tax payments electronically, but remit payment in another form (without specific authorization), i.e., check, money order, or cash, you will be liable for a penalty equal to 5% of the amount of the tax (maximum penalty \$1,000.00) as provided for in General Statute 105-236(1b) of the North Carolina Revenue Laws.

PROOF OF PAYMENT

When the ACH Credit method is used, you are responsible for the accuracy and the proper completion of the transaction.

CORRECTIONS

Should you discover that an error was made in communicating tax payment information after the payment has been scheduled with your financial institution but before the transfer is made, contact your financial institution for correction information. If you discover an error was made after the payment was transferred, contact the EFT Helpline to report the error. If the tax has been overpaid, you may request a refund or the overpayment may be applied toward the tax due for the next reporting period. Refunds will not be made electronically; existing procedures will be followed. If the liability has been underpaid, an EFT representative will provide you with instructions for making the payment of the additional amount due.

EMERGENCIES

Should an emergency arise which prevents a payment from being transmitted by the method of transfer for which you have been approved, contact the EFT Helpline. Specific instructions for making the tax payment will be given. Please be aware that most tax types are also available for filing and paying online at www.dornc.com.

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TAXPAYER ASSISTANCE

Should you have **questions** about the EFT program or **need assistance** in making electronic funds transfers, please contact the EFT Helpline at 1-877-308-9103 (options 2, 1, and then 1 again) from 8:00 a.m. to 5:00 p.m., Eastern Time, Monday-Friday.

You may also contact us by e-mail at nctaxepay@dornc.com.

Note: This email account is intended for general questions/information regarding the EFT program. For your security, do NOT send personal tax information to this email address (which includes Tax Identification numbers, Personal Identification numbers, banking account info, tax liability info ... etc.).

General information concerning North Carolina taxes, downloadable tax forms, and other Electronic Services, are also available on the Department's website: www.dornc.com.

Further information concerning Streamlined Sales Tax is available on the national website for Streamlined Tax: www.streamlinedsalestax.org. To volunteer and register through the Streamlined Central Registration: visit www.sstregister.org/sellers.

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APPENDIX A

TAXPAYER ACCOUNT NUMBER FORMAT

The taxpayer account number formats for the addenda record are shown below:

Withholding Tax

Your Withholding Tax Account Number is a nine digit number. Since the field size is 11 digits, the Withholding Tax Account Number must be formatted as a 9 digit number + 2 spaces.

Example 1: If your Withholding Tax Account Number is 601253598, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field - 601253598 + 2 spaces

Corporate Estimated Tax

Taxpayers remitting Corporate Estimated Tax should use their Federal Employer Identification Number as their Taxpayer Account Number.

Since the field size is 11 digits, the Corporate Estimated Tax Account Number must be formatted as a 9 digit number + 2 spaces.

Example: If your Corporate Tax Account Number is **56-0000000**, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field - 560000000 plus 2 spaces

Utilities Franchise Tax (Repealed effective July 1, 2014)

Taxpayers remitting Utilities Franchise Tax should use their Federal Employer Identification Number as their Taxpayer Account Number.

Since the field size is 11 digits, the Utilities Franchise Tax Account Number must be formatted as a 9 digit number + 2 spaces.

Example: If your Utilities Franchise Tax Account Number is **56-0000000**, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field - 560000000 plus 2 spaces

Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other)
Since the field size is 11 digits, the Utility and Liquor Sales & Use Tax Account Number must be formatted as a 9 digit number + 2 spaces.

Example 1: If your Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other) Account Number is 010329052, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field - 010329052 plus 2 spaces

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Piped Natural Gas Tax (Repealed effective July 1, 2014)

Taxpayers remitting Piped Natural Gas Tax should use their Federal Identification Number as their taxpayer account number.

Since the field size is 11 digits, the Piped Natural Gas Tax Account Number must be formatted as a 9 digit number + 2 spaces.

Example: If your Piped Natural Gas Tax account number is **56-0000000**, the taxpayer account number is formatted as follows:

Taxpayer Account Number Field – 560000000 plus 2 spaces

Severance Tax

Your Severance Tax Account Number is a 9 digit number. Since the field size is 11 digits, the Severance Tax Account Number must be formatted with the 9 digit number + 2 spaces.

Example: If your Severance Tax Account Number is 601253598, the account number field is formatted as follows:

Taxpayer Account Number Field – 601253598 plus 2 spaces

Alcoholic Beverage Tax

Your Alcoholic Beverage Tax Account Number/NCDOR ID consists of 9 digits.

Since the field size is 11 digits, the Alcoholic Beverage Tax Account Number must be formatted as a 9 digit number + 2 spaces.

Example 1: If your Alcoholic Beverage Tax Account Number is 123456789, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field - 123456789 plus 2 spaces

Sales & Use Tax

Your Sales and Use Tax Account Number is a nine digit number. Since the field size is 11 digits, the Sales and Use Tax Account Number must be formatted with the 9 digit number + 2 spaces.

Example: If your Sales and Use Tax Account Number is 601253598, the account number field is formatted as follows:

Taxpayer Account Number Field – 601253598 plus 2 spaces

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Streamlined Sales & Use Tax

For Streamlined Sales Tax, the Taxpayer Account Number is the Streamlined Sales Tax ID number assigned during registration in the SSTP system. Taxpayers remitting Streamlined Sales Tax thru ACH Credit method should use their Streamlined Sales Tax Account ID when making payments.

Your Streamlined Sales Tax Account ID is nine digits (beginning with the letter “S”).

Since the field size is 11 digits, the Sales ID numbers must be formatted with the 9 digits + 2 spaces.

Example: If your Streamlined Sales Tax ID is S51253598, the account number field is formatted as follows:

Taxpayer Account Number Field – S51253598 plus 2 spaces

Cigarette and Other Tobacco Products Tax

The Cigarette and other Tobacco Products Tax Account/NCDOR ID number structure is 9 digits.

Since the field is 11 digits, the Cigarette Tax Account Number must be formatted with 9 digits + 2 spaces.

Example 1: If your Cigarette or Tobacco Products Tax License Number is 123456789, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field – 123456789 plus 2 spaces

Motor Fuels Tax

Your Motor Fuels Tax Account Number consists of your Federal Employer Identification Number plus a two digit sequential number.

Example: If your Motor Fuels Tax Account Number is 56290132301, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field – 56290132301

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Insurance Taxes

The Insurance Tax Account ID number structure is 9 digits.

Since the field size is 11 digits, the Insurance Tax Account Number must be formatted as a 9 digit number + 2 spaces.

Example: If your Insurance Tax Account Number is 560000000, the taxpayer account number field is formatted as follows:

Taxpayer Account Number Field - 560000000 plus 2 spaces

Note: Some software packages will not accommodate the use of spaces in this field. Should you find that you are unable to insert spaces, you can create the 11 digit account number field by right justifying the account number and zero filling.

Example 1: If your Withholding Tax Account Number is 601253598, the account number should be formatted as follows: 00601253598.

Example 2: If your Corporate, Utilities Franchise Tax or Piped Natural Gas Tax Account Number is 560000000, the account number should be formatted as follows: 00560000000.

Example 3: If your Alcoholic Beverage Tax Account/NCDOR ID Number is 123456789, the account number should be formatted as follows: 00123456789.

Example 5: If your Sales Tax Account Number is 601253598 the account number should be formatted as follows: 00601253598

Example 6: If your Cigarette Tax Account/NCDOR ID Number is 123456789, the account number should be formatted as follows: 00123456789.

Example 7: If your Insurance Tax Account Number is 560000000, the account number should be formatted as follows: 00560000000.

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APPENDIX B - TAX TYPE (TXP) CODES

The Tax Type (TXP) Codes used for remitting tax payments to the North Carolina Department of Revenue are as follows:

TAX TYPES	TAX TYPE (TXP) CODES
Withholding Taxes	
Semi-weekly	01101
Monthly	01102
Quarterly	01103
Annually	01104
Corporate Income Installments	02100
Utilities Franchise Tax <u>(Repealed effective July 1, 2014)</u>	
Electric Companies	03010
Water and Sewage Companies	03012
Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other)	04001
Sales & Use Tax	
Semi-monthly	04120
Monthly	04111
Quarterly	04120
Streamlined Sales & Use Tax	04040
Machinery and Equipment Tax	04000
Motor Fuels Tax	
Fuel Alcohol/Biodiesel Provider	05000
Elective Supplier	05101
Refiner	05107
Alternative Fuels Provider	05200
Kerosene Supplier	05400
Importer	05500
Alcoholic Beverage Tax	
Fortified Wine	06201
Unfortified Wine	06202
Beer	06300
ABC Boards	06500
Piped Natural Gas Tax <u>(Repealed effective July 1, 2014)</u>	07000
Insurance Taxes	07100
Tobacco Products Tax	
Cigarette Tax	07200
Other Tobacco Products	07300
Severance Tax	08000

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APPENDIX C - TAX PERIOD END DATE

Withholding Taxes

For quarterly taxpayers, the tax period end date is the last day of the quarter for which the tax accrues. For monthly taxpayers, the tax period end date is last day of the month for which the tax accrues. The tax period end date for semi-weekly withholding taxes is the date the wages are paid to the employees.

Example 1: If your quarterly withholding tax payment is for the quarter ended March 31, 2015, you would format the Tax Period End Date as 150331.

Example 2: If your monthly withholding tax payment is for the month ended February 28, 2015, you would format the Tax Period End Date as 150228.

Example 3: If your withholding tax frequency is semi-weekly and the date the wages are paid to the employees is November 15, 2015, you would format the Tax Period End Date as 151115.

Example 4: If your withholding tax is annually and the date is a calendar year the wages are paid to the employees is before January 31, 2015 you would format the Tax Period End Date as 150115.

Corporate Estimated Tax

The tax period end date for corporate estimated tax is the last day of the tax year. The format for this entry is YYMMDD.

Example: If your installment payment of corporate estimated tax is due on September 15, 2014, and is for the tax year ending December 31, 2014, you would format the Tax Period End Date as 141231.

Utilities Franchise Tax [\(Repealed effective July 1, 2014\)](#)

For quarterly taxpayers, the tax period end date is the last day of the quarter for which the tax accrues. For monthly taxpayers, the tax period end date is the last day of the month for which the tax accrues. For semimonthly filers, the tax period end date is the 15th day or the last day of the month. The format for this entry is YYMMDD.

Example 1: If your quarterly utilities franchise tax is for the quarter ending March 31, 2014, you would format the Tax Period End Date as 140331.

Example 2: If your monthly utilities franchise tax is for the month ending January 31, 2014, you would format the Tax Period End Date as 140131.

Example 3: If your semimonthly utilities franchise tax is due for the semimonthly period January 15, 2014, you would format the Tax Period End Date as 140115.

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Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other)

For quarterly taxpayers, the tax period end date is the last day of the quarter for which the tax accrues. For monthly and monthly with prepayment taxpayers, the tax period end date is the last day of the month for which the tax accrues. The format is YYMMDD.

Example 1: If your quarterly or monthly with prepayment Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other) due for the quarter ending March 31, 2014, you would format the Tax Period End Date as 140331.

Example 2: If your monthly Combined General Rate Sales and Use Tax Return (Utility, Liquor Gas, and Other) are due is for the month ending January 31, 2014, you would format the Tax Period End Date as 140131.

Piped Natural Gas Tax [\(Repealed effective July 1, 2014\)](#)

The tax period end date for piped natural gas tax is the 15th day or the last day of the month. The format for this entry is YYMMDD.

Examples: If your piped natural gas tax payment is for the period of January 1, 2014 through January 15, 2014, you will indicate the Tax Period End Date as 140115.

Alcoholic Beverage Tax

The tax period end date for alcoholic beverage tax is the last day of the month for which the tax accrues. The format for this entry is YYMMDD.

Example: If your alcoholic beverage tax payment is for the reporting period of October 2014, you would indicate the tax period end date as 141031.

Sales and Use Tax

For quarterly taxpayers, the tax period end date is the last day of the quarter for which the tax accrues. For monthly and monthly with prepayment taxpayers, the tax period end date is the last day of the month for which the tax accrues. The format for this entry is YYMMDD.

Example 1: If your quarterly sales & use tax is due for the quarter ending March 31, 2014, you would format the Tax Period End Date as 140331.

Example 2: If your monthly or monthly with prepayment sales & use tax is due for the month ending January 31, 2014, you would format the Tax Period End Date as 140131.

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Streamlined Sales & Use Tax

The tax period end date for Streamlined Sales Tax is an 8 (eight) digit numeric field formatted as CCYYMMDD (CC-Century, YY-Year, MM-Month, DD-Day) and indicates the last day of the period being remitted. For monthly filers, the tax period end date is the last day of the month for which the tax accrues.

Example: If your sales and use tax payment is for the month ending January 31, 2014, you would format the Tax Period End Date as 20140131.

Severance Tax

The tax period end date for severance tax is the last day of the month for which tax accrues. The format for this entry is YYMMDD.

Example: If your monthly or quarterly severance tax is for period ending October 31, 2014, you would indicate the tax period end date as 141031.

Tobacco Products Tax

The tax period end date for tobacco products tax is the last day of the month for which the tax accrues. If your company is filing on a fiscal month basis, the tax period end date is the last day of your reporting period. The format for this entry is YYMMDD.

Example 1: If your tobacco products tax payment is for the calendar month of March 2014, you would indicate the tax period end date as 140331.

Example 2: If your tobacco products tax payment is for the fiscal month ending January 17, 2014, you would indicate the tax period end date as 140117.

Motor Fuels Tax

The tax period end date for motor fuels tax is the last day of the month for which the tax accrues.

Example: If your motor fuels tax payment is for the reporting period of December 2014, you would indicate the tax period end date as 141231.

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Insurance Taxes

The tax period end date for the annual insurance tax return is the last day of the prior calendar year. The format for this entry is YYMMDD.

Example: If your annual insurance tax return payment is due on March 15, 2014, you would format the Tax Period End Date as 131231.

The tax period end date for the installment payments of insurance taxes is the due date of the installment. The format for this entry is YYMMDD.

Example: If your installment payment is due on April 15, 2014, you would format the Tax Period End Date as 140415.

APPENDIX D - LEGAL HOLIDAYS

Holiday

New Year's Day

Martin Luther King, Jr.'s Birthday

President's Day

Memorial Day

Independence Day

Labor Day

Columbus Day

Veteran's Day

Thanksgiving

Christmas

The holidays listed above are observed by the State of North Carolina, North Carolina financial institutions, and/or the Federal Reserve System. If you have a question regarding the date a holiday is observed, you may call the EFT Helpline or your financial institution.

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