



STATE OF NORTH DAKOTA  
**OFFICE OF STATE TAX COMMISSIONER**  
Cory Fong, Commissioner

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Dear Fiduciary Income Tax Return Filer:

This letter is to invite and encourage you to take advantage of the electronic funds transfer (EFT) program the North Dakota Office of State Tax Commissioner (Commissioner) has implemented for all fiduciary income tax payments. **No pre-registration is required and there are no forms to submit.**

The Commissioner has adopted an Automated Clearing House (ACH) credit procedure to accept EFT payments for fiduciary income tax. For example, estimated payments, payments for extensions, payments for assessments, payments on billing statements and payments for tax due on computer generated calculation explanation sheets will be accepted via EFT payments.

Essential information must be provided with an EFT payment submitted to the Commissioner's banking institution to insure the funds are applied correctly to a taxpayer's account. This information is provided in an addenda record, which is part of the EFT transaction, and includes:

- the taxpayer federal identification number
- tax type code
- tax reporting period end date
- amount type
- amount

Page 2 provides the banking convention layout for the addenda record and an example. The layout uses the banking standard TXP format.

A separate ACH credit and TXP addenda record must be submitted for each payment.

The taxpaying entity must contact their banking institution to initiate a payment and to provide the following banking information:

- The Commissioner utilizes the services of the Bank of North Dakota.
- The American Banking Association bank transit routing number for the Bank of North Dakota is "091300285".
- The Commissioner's account number at the Bank of North Dakota, to which funds should be transferred, is "0910231".

We request that once you make a fiduciary income tax payment by EFT, you continue to make all fiduciary income tax payments using the EFT method.

If you have any questions, contact the Individual Income Tax Section at 701.328.1247, fax at 701.328.1942, or by e-mail at [individualtax@nd.gov](mailto:individualtax@nd.gov).

**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
TAX PAYMENT (TXP) BANKING CONVENTION  
FIDUCIARY INCOME TAX PAYMENT  
ADDENDA RECORD LAYOUT  
(Using the Federal Implementation)**

**Tax Payment Data Segment (TXP)**

Ref #	Element ID	Element Name	Attributes	Value/Description
TXP01	325	Tax Identification Number	M AN 9/9	Federal Identification Number
TXP02	1049	Tax Payment Type Code	M ID 4/4	020F = Fiduciary Income Tax Payment
TXP03	373	Tax Period End Date	M DT 6/6	YYMMDD = Enter the last day of the Tax Year the payment applies to (i.e., 091231 = Tax Year 2009)
TXP04	817	Amount Type (Tax Information ID Number)	M ID 3/4	EST1 = Estimated Payment Number 1 EST2 = Estimated Payment Number 2 EST3 = Estimated Payment Number 3 EST4 = Estimated Payment Number 4 EXT = Extension payment RET = Return payment ACT = All other account payments
TXP05	1051	Tax Amount	M N2 1/10	\$\$\$\$\$\$cc = The decimal is implied and not transmitted (i.e., \$500.00 = *50000*)
TXP06	817	Amount Type (Tax Information ID Number)		Not Used
TXP07	1051	Tax Amount		Not Used
TXP08	817	Amount Type (Tax Information ID Number)		Not Used
TXP09	1051	Tax Amount		Not Used
TXP010	1050	Identification Code		Not Used

**EXAMPLE:**

North Dakota Office of State Tax Commissioner Implementation, Fiduciary Income Tax Payment

705TXP\*123456789\*020F\*091231\*EST1\*150000\

Tax Identification Number	123456789 (Federal ID Number)
Tax Payment Type Code	020F (Fiduciary Tax Payment)
Tax Period End Date	December 31, 2009 (End of Tax Year 2009)
Amount Type	EST1 (Fiduciary Estimated Payment Number 1)
Tax Amount	\$1,500.00

December 2009