



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

---

Dear Financial Institution Tax Filer:

The Office of State Tax Commissioner has adopted an Automated Clearing House (ACH) credit procedure to accept electronic funds transfer (EFT) payments for Financial Institution Tax. For example, Financial Institution Tax Form 35PV payments, payments with returns, payments for assessments, and payments for the Distribution Fund portion of the tax will be accepted via EFT payments. **No pre-registration is required.**

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".

You must contact your banking institution to send a prenotification (i.e., \$0.00 ACH credit transaction) to test the accuracy of the TXP format before you send an actual tax payment.

We ask that once you make a financial institution tax payment by EFT, you continue to make all financial institution tax payments using the EFT method.

Please contact Eileen Moberg if you have any questions. You can reach her at 701.328.2209, fax at 701.328.1942, or by e-mail at [emoberg@nd.gov](mailto:emoberg@nd.gov).

**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
 TAX PAYMENT (TXP) BANKING CONVENTION  
 FINANCIAL INSTITUTION 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 3/3   | 030 = Financial Institution 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., 011231 = Tax Year 2001)   |
| TXP04  | 817        | Amount Type (Tax Information ID Number) | M ID 4/4   | EXT = Payment with Form 35PV<br>RET = Payment with Original Return<br>AMD = Payment with Amended Return<br>DIST = Payment of Distribution Fund Portion of Tax (5/7)<br>ASMT = Payment of Audit Assessment |
| 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, Financial Institution Tax Payment

705TXP\*123456789\*030\*011231\*RET\*150000\

|                           |  |
|---------------------------|--|
| Tax Identification Number | 123456789 (Federal ID Number)            |
| Tax Payment Type Code     | 030 (Financial Institution Tax Payment)  |
| Tax Period End Date       | December 31, 2001 (End of Tax Year 2001) |
| Amount Type               | RET (Payment With Original Return)       |
| Tax Amount                | \$1,500.00                               |