Dear Corporate Income Tax 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 corporate 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 corporate income tax. For example, Corporate 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 corporate income tax payment by EFT, you continue to make all corporate income tax payments using the EFT method.

If you have any questions, contact the Corporate Income Tax Section at 701.328.1249, fax at 701.328.1942, or by e-mail at corptax@nd.gov.
### NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER
### TAX PAYMENT (TXP) BANKING CONVENTION
### CORPORATE INCOME TAX PAYMENT ADDENDA RECORD LAYOUT
### (Using the Federal Implementation)
### Tax Payment Data Segment (TXP)

<table>
<thead>
<tr>
<th>Ref #</th>
<th>Element ID</th>
<th>Element Name</th>
<th>Attributes</th>
<th>Value/Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TXP01</td>
<td>325</td>
<td>Tax Identification Number</td>
<td>M AN 9/9</td>
<td>Federal Identification Number</td>
</tr>
<tr>
<td>TXP02</td>
<td>1049</td>
<td>Tax Payment Type Code</td>
<td>M ID 3/3</td>
<td>020 = Corporate Income Tax Payment</td>
</tr>
<tr>
<td>TXP03</td>
<td>373</td>
<td>Tax Period End Date</td>
<td>M DT 6/6</td>
<td>YYMMDD = Enter the last day of the Tax Year the payment applies to (i.e., 091231 = Tax Year 2009)</td>
</tr>
</tbody>
</table>
| TXP04 | 817        | Amount Type (Tax Information ID Number) | M ID 4/4   | EST1 = Estimated Payment Number 1  
 EST2 = Estimated Payment Number 2  
 EST3 = Estimated Payment Number 3  
 EST4 = Estimated Payment Number 4  
 EXT = Payment with Extension  
 RET = Payment with Return  
 AMD = Payment with Amended Return  
 WKST = Payment of Underpayment Billing Notice  
 ASMT = Payment of Audit Assessment  
 UPES = Payment of Underpayment of Estimated Tax Notice |
| 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   |                                                                                   |
| TXP10 | 1050       | Identification Code                   | Not Used   |                                                                                   |

### EXAMPLE:
North Dakota Office of State Tax Commissioner Implementation, Corporate Income Tax Payment

705TXP*123456789*020*091231*EST1*150000\n
- Tax Identification Number: 123456789 (Federal ID Number)
- Tax Payment Type Code: 020 (Corporate Income Tax Payment)
- Tax Period End Date: December 31, 2009 (End of Tax Year 2009)
- Amount Type: EST1 (Corporate Estimated Payment Number 1)
- Tax Amount: $1,500.00