

17 NCAC 01C .0507 ENROLLMENT FOR ACH CREDIT AND ACH DEBIT

(a) To enroll in ACH Credit or ACH Debit through the Data Collection Center taxpayers shall first enroll with the Department. Taxpayers shall complete and return Payment Method Authorization Agreement Form EFT-100D to enroll with the Department for ACH Debit. Taxpayers shall complete and return Payment Method Authorization Form EFT-100C to enroll with the Department for ACH Credit. The information required to be provided with the Payment Method Authorization Agreement Forms EFT-100D and EFT-100C includes the following:

- (1) Taxpayer name;
- (2) Taxpayer address;
- (3) Federal employer identification number (FEIN);
- (4) Tax type;
- (5) Account number;
- (6) Contact person (title, address, telephone number, and fax number);
- (7) Bank name;
- (8) Bank address;
- (9) Bank transit/routing number;
- (10) Bank account number;
- (11) Input method; and
- (12) Signature of person authorized to sign checks.

The Payment Method Authorization Agreement Forms EFT-100D and EFT-100C are located on the Department's website at www.dornc.gov.

(b) For taxpayers enrolled in the ACH Debit method of payment, the Department shall provide the enrollment information from the Payment Method Authorization Agreement Form EFT-100D to the Data Collection Center.

(c) The Data Collection Center and its employees shall be bound by the same confidentiality requirements as the Department pursuant to G.S. 105-259.

(d) The Department shall provide information regarding the State's depository financial institution to a taxpayer who is enrolled in the ACH Credit method of payment.

(e) A taxpayer shall notify the Department of any change of information required on the Payment Method Authorization Agreement Forms EFT-100C and EFT-100D within 30 calendar days of the change.

*History Note: Authority G.S. 105-241; 105-259; 105-262;
Eff. October 1, 1993;
Amended Eff. November 1, 1994;
Readopted Eff. July 1, 2017.*