

STATE OF RHODE ISLAND
DEPARTMENT OF ADMINISTRATION
DIVISION OF TAXATION
ONE CAPITOL HILL
PROVIDENCE, RI 02908-5800

AUTHORIZATION AGREEMENT FOR ELECTRONIC FUNDS TRANSFERS

FEDERAL IDENTIFICATION NUMBER: _____

- | | | |
|--------------|--|--|
| TYPE OF TAX: | <input type="checkbox"/> WITHHOLDING | <input type="checkbox"/> SALES/USE |
| | <input type="checkbox"/> CORPORATION | <input type="checkbox"/> INSURANCE PREMIUMS |
| | <input type="checkbox"/> GASOLINE/MOTOR FUEL | <input type="checkbox"/> TANGIBLE PERSONAL PROPERTY |
| | <input type="checkbox"/> BANK DEPOSITS | <input type="checkbox"/> PUBLIC SERVICE GROSS EARNINGS |
| | <input type="checkbox"/> BANK EXCISE | <input type="checkbox"/> CIGARETTE STAMP |
| | <input type="checkbox"/> CONSUMER USE TAX | |

Sections A & B below must be completed by all taxpayers

A. COMPANY DATA

COMPANY NAME: _____

D/B/A: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

TELEPHONE NO.: _(_____) _____

B. CONTACT PERSON(S):

Primary EFT contact person:

NAME: _____ TITLE: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

TELEPHONE NO.: _(_____) _____ EXT. _____

Secondary EFT contact person:

NAME: _____ TITLE: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

TELEPHONE NO.: _(_____) _____ EXT. _____

Signature of Owner, Partner or Officer of Corporation

Date

CHOOSE ONLY ONE OF THE TWO PAYMENT OPTIONS BELOW

C. ACH DEBIT OPTION

This section is to be completed **only** if you choose the **ACH DEBIT OPTION**.

If ACH Debit is chosen, you authorize the Rhode Island Division of Taxation to present debit entries to your bank for the tax identified on the front. Only you can initiate a debit by calling the state's service bureau and indicating the amount of tax to be paid by electronic funds transfer.

Enclose a copy of a voided check **or** have an AUTHORIZED REPRESENTATIVE of your bank complete and sign this section of the form.

BANK NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

BANK ACCOUNT #: _____ BANK ROUTING/TRANSIT NUMBER _____

[] CHECKING [] SAVINGS

Printed Name of Bank Representative

Telephone No.

Signature of Bank Representative

Date

D. ACH CREDIT OPTION

This section is to be completed **only** if you choose the **ACH CREDIT OPTION**.

If you are already remitting using the ACH CREDIT method with the Federal Government or with other states, just check off the box above and return this form. If this is the first time that you will be using the ACH CREDIT method, you must have an AUTHORIZED REPRESENTATIVE of your bank complete and sign this section confirming that you and your bank are capable of initiating ACH CREDITS in the required CCD+ and TXP format.

BANK NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

Printed Name of Bank Representative

Telephone No.

Signature of Bank Representative

Date

**This form must be completed and mailed to: Electronic Funds Transfer Program
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908-5800**

STATE OF RHODE ISLAND - DIVISION OF TAXATION

ELECTRONIC FUNDS TRANSFER

REGULATION EFT 00-01

ELECTRONIC FUNDS TRANSFER

I. GENERALLY

Payment of all taxes shall be made by Electronic Funds Transfer (EFT) where the tax required to be paid in connection with the filing of any return, report or other document with the Division of Taxation exceeds ten thousand dollars (\$10,000) and in all instances where a taxpayer is required to pay employment taxes to the Internal Revenue Service by EFT. Provided, however, payment of personal income taxes by individuals shall not be subject to EFT except that employer's withholding of taxes shall be subject to EFT. A taxpayer must complete Form RI-EFT-1 (Authorization Agreement for Electronic Funds Transfer) prior to filing under EFT.

The Rhode Island EFT program is employing the Automated Clearing House (ACH) Credit and Debit transaction methods. This is the national standard established by the banking industry (National Clearing House Association) for the electronic transfer of funds between banks using the Automated Clearing House Network.

II. PROGRAM PARTICIPATION

Mandatory Participation: Taxpayers which meet the threshold for the filing of any return, report or other document shall be required to file all such subsequent returns, reports or other documents and make payment by EFT regardless of amount of tax due thereon unless withdrawal from participation is authorized by the Tax Administrator.

Voluntary Participation: A taxpayer that does not meet the threshold established for mandatory participation in the EFT program, may apply to participate on a voluntary basis by completing an EFT authorization agreement with the Division of Taxation. Once accepted, a taxpayer shall be required to file all such subsequent returns, reports or other documents and make payments by EFT unless withdrawal from participation is authorized by the Tax Administrator.

Withdrawal from Participation: The Tax Administrator may grant a withdrawal from participation in the EFT program only if the taxpayer's subsequent payments do not exceed the mandatory EFT threshold. A request for withdrawal from participation in the program must be submitted in writing to the Tax Administrator.

Waiver: If you receive notification that you meet the mandatory requirement but disagree with this determination, you may request a waiver from the EFT program. This request must be made in writing to the Tax Administrator at least thirty (30) days prior to the next payment due date.

III. PAYROLL COMPANIES OR SERVICE COMPANIES

Any payroll company, service company, person or other entity remitting taxes to this state on its own behalf or on behalf of others which meets the threshold for any one company or entity for which it is remitting taxes is required to file all returns, reports or documents of other companies by EFT regardless of the amount of tax due thereon.

IV. PAYMENT AND REPORTING REQUIREMENTS

The method of payment shall be the Automated Clearing House (ACH) Credit or Debit. Fedwires are not allowed.

Payment Due Date: EFT does not change any existing requirements of Rhode Island state tax law. To be considered timely, a tax payment must be initiated by the payment due date for the tax period.

Proof of Payment: If proof of payment is required, it is the taxpayer's responsibility to work with its financial institution to obtain verification that funds were transferred from the taxpayer's account into the state's account. A bank can supply a taxpayer with a trace number that it generates for the ACH network.

Refunds and Reversals: Current Division of Taxation procedures will be followed. Refunds will not be issued electronically through the ACH network. No reversals will be allowed except in cases permitted by ACH rules and regulations. However, even in such cases, you are required to contact the Division of Taxation's EFT unit for permission.

Once a taxpayer is registered to participate in the EFT program for a particular tax, all such payments by that taxpayer to the State of Rhode Island must be made through EFT. In an emergency, a payment coupon may be used. However, it still is required to be submitted timely. Taxpayers who are registered for EFT payments will not receive payment booklets for tax payments.

R. GARY CLARK
TAX ADMINISTRATOR
EFFECTIVE: January 1, 2000

THIS REGULATION AMENDS AND SUPERCEDES REGULATION EFT 96-01 PROMULGATED JANUARY 1, 1996.