

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

AUTHORIZATION AGREEMENT FOR ELECTRONIC FUNDS TRANSFERS

FEDERAL IDENTIFICATION NUMBER: \_\_\_\_\_

TYPE OF TAX:

- [ ] WITHHOLDING [ ] SALES/USE
[ ] CORPORATION [ ] INSURANCE PREMIUMS
[ ] GASOLINE/MOTOR FUEL [ ] TANGIBLE PERSONAL PROPERTY
[ ] BANK DEPOSITS [ ] PUBLIC SERVICE GROSS EARNINGS
[ ] BANK EXCISE [ ] CIGARETTE STAMP
[ ] CONSUMER USE TAX [ ] LITTER-BEV CONTAINER
[ ] HOTEL TAX [ ] HEALTHCARE TAX
[ ] LOCAL MEALS & BEV TAX [ ] ALCOHOLIC BEV IMPORT SERVICE FEE
[ ] UNIFORM OIL RESPONSE & PREV [ ] WARWICK PARKING TAX
[ ] PASS-THROUGH [ ] COMPOSITE INCOME TAX
[ ] TOBACCO PRODUCTS [ ] E-911 \$0.26 WIRELESS SURCHARGE
[ ] E-911 \$1.00 WIRELESS SURCHARGE [ ] E-911 \$1.00 WIRELINE SURCHARGE
[ ] TEL-COM EDUCATION ACCESS FUND [ ] OUTPATIENT HEALTHCARE FACILITY SURCHARGE
[ ] HEALTHCARE IMAGING SERVICES SUR

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.: (\_\_\_\_) \_\_\_\_\_ FAX NO.: (\_\_\_\_) \_\_\_\_\_

B. CONTACT PERSON(S):

Primary FFT contact person:

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_
ADDRESS: \_\_\_\_\_
CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_
TELEPHONE NO.: (\_\_\_\_) \_\_\_\_\_ EXT. \_\_\_\_\_ FAX NO.: (\_\_\_\_) \_\_\_\_\_
E-MAIL ADDRESS: \_\_\_\_\_

Secondary FFT contact person:

NAME: \_\_\_\_\_ TITLE: \_\_\_\_\_
TELEPHONE NO.: (\_\_\_\_) \_\_\_\_\_ EXT. \_\_\_\_\_ FAX NO.: (\_\_\_\_) \_\_\_\_\_
E-MAIL ADDRESS: \_\_\_\_\_

**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**.

**TWO DEBIT OPTIONS AVAILABLE:**

**1. INTERNET FILING:** Simply log onto <https://www.ri.gov/taxation/business/index.php> and click on the first time user link. This is the only EFT registration process that you need to do.

Do not complete or remit this form to the RI Division of Taxation EFT Section.

**2. TELEPHONE:** Complete Section C and remit authorization agreement to the RI Division of Taxation EFT Section.

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**.

All ACH CREDIT must be initiated in the required CCD+ and TXP format. Any payments not received in that format may be considered late.

Example:

**Generic TXP addendum record CCD format**

FIELD #:	FIELD NAME:	DATA ELEMENT TYPE:	FIELD LENGTH:	COMMENTS:
	Segment Id			TXP
	Field Separator			*
TXP01	Taxpayer Id	AN	11	12345678900
	Field Separator			*
TXP02	Tax Type Code	ID	5	55555
	Field Separator			*
TXP03	Tax period End Date	DT	6	YYMMDD
	Field Separator			*
TXP04	Amount Type	ID	1	T(Tax)
	Field Separator			*
TXP05	Amount Paid	N2	1/10	\$\$\$\$\$\$cc
	Record Terminator			/

**This form must be completed and mailed to:** **Electronic Funds Transfer Program**  
**Rhode Island Division of Taxation**  
**One Capitol Hill**  
**Providence, RI 02908-5800**  
**Phone (401) 574-8TAX**  
**FAX (401) 574-8913**

# 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.