

September 2009 (web)

North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001

IMPORTANT REMINDER: Monthly with Prepayment Filers

For taxpayers who pay electronically by **ACH Credit or ACH Debit (Touchtone, Voice, or PC Software)**, two payment transactions are required, one payment for the current period and a separate payment for the prepayment for the next period. This requirement applies to monthly with prepayment filers who remit tax with Form E-500, Sales and Use Tax Return or Form E-500J, Machinery, Equipment, and Fuel Tax Return. For example, an October return due on November 20th will report both the balance of tax due for the October period as well as the prepayment of tax due for the November period. The payment denoted for the balance of tax due for October must be remitted separately from the payment denoted as the prepayment of tax due for November.

For taxpayers who pay **on-line via the Department's website** at www.dornrc.com, the E-500 Sales and Use Online Filing and Payments system requires two separate payments, one payment for the current period and one payment for the prepayment for the next period. Both payments can be made with one login to the E-File system. This payment option is not available for Form E-500J.

The prepayment must equal at least sixty-five percent (65%) of any of the following: (1) the amount of tax due for the current month, (2) the amount of tax due for the same month in the preceding year, or (3) the average monthly amount of tax due in the preceding calendar year. A taxpayer will not be subject to interest or penalties for the underpayment of a prepayment if one of the above three calculation methods is used. In addition, a taxpayer is not required to utilize the same method for calculating the amount of the prepayment each month.

Specific questions about payment by ACH should be directed to the EFT Helpline at 1-877-308-9103 (toll-free), (select Option 2 then Option 1). Specific questions about electronic filing and/or online payment should be directed to the E-Services Support Team at telephone number 1-877-308-9103 (toll-free), (select Option 1). Phone assistance is available Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m. Eastern Standard Time, excluding holidays.

Questions about this notice can be directed to the Taxpayer Assistance and Collection Center at telephone number 1-877-252-3052 (toll-free) or in writing to the Taxpayer Assistance Division, North Carolina Department of Revenue, P. O. Box 25000, Raleigh, N.C. 27640-0001.