



Form North Dakota Office of State Tax Commissioner
301-EF Application for Withholding E-File Tax Participation

Application purpose

- ☐ New E-File account - ACH Credit
☐ Change contact name/address
☐ Change payroll service information

FOR OFFICE USE ONLY

Please print. See backside for Instructions.

Section 1 - Taxpayer Information

1. Taxpayer Legal Name
2. Doing Business As Name (if different from line 1)
3. Mailing Address
4. City, State & Zip
5. Contact Person for E-File
6. E-Mail Address for Contact Person
7. Phone Number for Contact Person
8. State Withholding Account Number (Your 9-digit federal ID plus the State's 2-digit suffix)

Section 2 - Payroll Service Information

[Complete this section only if a payroll service will be making your payments
or if you are a payroll service preparing this form for the taxpayer.]

Name of Payroll Service	Contact Person
Mailing Address	Telephone Number for Contact Person
City, State & Zip	E-Mail Address for Contact Person

Section 3 - Taxpayer Signature

This application does not provide on-line access to your withholding account information. For on-line access, please see instructions. By signing below, I understand I have applied for permission to file withholding tax returns and remit payment electronically via an ACH credit transaction I must initiate through my bank. I have contacted my bank and confirmed the bank can initiate ACH credit transactions that meet the State's requirements. I understand the ACH credit transaction must be in the NACHA standards format using the TXP convention to facilitate the proper posting of the credit, and agree to follow the guidelines set forth in the Withholding Tax E-File Handbook for ACH credits. I also understand by completing the Payroll Service Information Section, I have designated the Payroll Service to act as my authorized representative in matters related to the filing of my withholding tax returns with the State, including the disclosure of confidential withholding tax information on file with the State. Once I have been approved to file electronically using an ACH Credit, I will not receive a paper return from the State, and will be required to file and pay using the ACH credit method for each tax period. This authorization to participate is in effect until it is terminated by either party.

Taxpayer's Signature: _____ Date: _____
(Authorized Officer or Individual)

Print Name: _____ Title: _____

Note: If this application is being completed by a Payroll Service on behalf of the taxpayer, the taxpayer's authorized signature must be obtained to participate in E-File unless there is a Form 500 on file with our office.

Mail to: Office of State Tax Commissioner
Business Registration
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599

Contact: Phone: 701.328.3125
Fax: 701.328.0146
E-mail: withhold@nd.gov
Web site: www.nd.gov/tax

301-EF Application Instructions

Employers must be registered with the Tax Commissioner's Office for state income tax withholding before registering to file electronic income tax withholding returns. North Dakota offers the following two methods to file income tax withholding returns electronically:

- **Withholding WebFile.** The withholding return is submitted over the Internet and payment is made by an ACH Debit transaction. An ACH Debit is an electronic transfer of funds where you authorize the State of North Dakota to withdraw payment for the return from your bank account. You provide your bank account information during registration. Registration for WebFile ***must be completed on-line***. A paper application will not be accepted for WebFile.
- **Withholding E-File.** The employer initiates an ACH Credit payment to the State of North Dakota. The ACH Credit is also the return. An ACH Credit is an electronic transfer of funds where you instruct your bank to transfer payment from your account to the state's bank account. The ACH Credit contains the return information and, therefore, also serves as the return. Registration may be completed on-line or by submitting this paper application. On-line registration for E-File also provides access to on-line features that allow authorized users to view previously filed returns, upload W-2 information, change filing methods, and add or delete users' access. Registration using this paper application does not provide access to on-line features.

To register on-line, go to www.nd/tax. Click on *Income Tax Withholding* on the left side of the page, then on *Electronic Filing*. The Getting Started link provides detailed instructions for on-line registration.

Prenote Requirement for ACH Credits

Before your E-File application is approved, a "zero" dollar prenote ACH Credit transaction must be initiated to verify the bank information and file formats are correct. The Tax Commissioner's Office will contact you with the Tax Payment Banking (TXP) addenda record layout required for Income Tax Withholding returns. The record layout is also available in the *Withholding ACH Credit E-File Handbook* located on our website.

Helpful Hints for E-File Registration

- √ Please complete all questions to avoid any delay in your registration.
- √ The E-File contact person should be the person who will actually be involved in the initiating and making the electronic filing of your state income tax withholding. Be sure to include a phone number.
- √ If you are a Payroll Service completing the application on behalf of a taxpayer, be sure to have the taxpayer sign and date the application at the bottom of section 3 of the application. Exception: If a properly completed *Form 500 Authorization to Disclose Tax Information and Designation of Representative* has been submitted by the Taxpayer, no signature is required.