



MISSOURI
DEPARTMENT OF REVENUE

TOBACCO TAX
ELECTRONIC FUNDS TRANSFER PROGRAM

Post Office Box 811
Jefferson City, Missouri 65105-0811
Phone: (573) 751-7163
Fax: (573) 522-1720
e-Mail: excise@dor.mo.gov
Internet: <http://www.dor.mo.gov/tax/business/electronic.htm>

Electronic Payment Method

Verify with your financial institution that it can originate Automated Clearing House (ACH) Credit transactions. Your financial institution must send the ACH Credit utilizing the tax payment (TXP) convention within the addendum record of a NACHA CCD+ application. Please complete the Electronic Funds Transfer (EFT) Agreement enclosed in this packet. Allow 10 days for processing of the EFT agreement, at which time the Missouri Department of Revenue (department) will send you the addendum information that you should provide to your bank. Below is the department's bank information.

The ABA Routing Number is: 086500634

The EFT Deposit Account Number is: 1031260

To initiate payment of tobacco tax, decal order payments, or cash bond increases through the ACH Credit payment method, instruct your financial institution or service provider to transfer funds from your account to the department's account. You will be responsible for the cost of this transaction.

Pre-Note Test

Your bank must process an ACH pre-note or pre-notification transaction at least 20 business days prior to the first transmission of an actual tax remittance. Such transactions are actually "zero-dollar" or dummy ACH transactions used to test the accuracy of account numbers and other features of the processing system for a taxpayer before any funds are actually involved.

Emergency Backup Payment Method

You may use the FedWire payment method for emergency situations with prior approval from the department. FedWire is a payment service operated by the Federal Reserve System as a private wire network for transfers between financial institutions having accounts at the Federal Reserve Bank. Most depositories charge a fee for this service. Although FedWires are an adequate means of transferring funds, they are not designed to transmit remittance information necessary for posting tax payments. When the department approves you to use this backup method, check with your financial institution to verify the cut-off time to ensure payment of the tax on the due date.

Registration

Included with this program guide is the EFT Agreement document. You must complete and sign the original form and return it to the Missouri Department of Revenue, P. O. Box 811, Jefferson City, MO 65105-0811.

This form will establish your registration as a taxpayer that pays the balance due by ACH Credit with a TXP Addendum. Please indicate the scheduled date of your pre-note on your EFT Transfer Agreement. The department will notify you upon receipt and approval of the pre-note.

Withdrawal from Electronic Filing and ACH/TXP Payment

If paying your tobacco taxes or decal order payments electronically does not meet your needs, you may return to the conventional method of filing with 30 days written notice.

Timely Payment

You must transmit your data in accordance with the existing processing schedule in order to ensure timely payment of your tobacco taxes. Please coordinate with your financial institution to ensure that the department receives the electronic transaction by the tax due date in order to avoid late penalties. The department determines timely payments by the date the funds are credited to the department's bank account.

Weekends and Holidays

If a payment due date falls on a holiday or weekend, you must initiate the payment so that the payment is immediately available on the first business day after the holiday or weekend. Please coordinate with your financial institution to ensure that the department receives the electronic transaction by the tax due date in order to avoid late filing penalties.



Electronic Funds Transfer Agreement

Type of Agreement (Check One) New Change Cancel

This agreement is between the Missouri Department of Revenue (department)
and _____ d/b/a _____, Taxpayer,

Missouri Tobacco Tax License No. _____ FEIN _____.

The department authorizes the taxpayer to file Missouri tobacco tax payments pursuant to Chapter 149, RSMo, by means of electronic transmission. This agreement shall not alter the payment due dates of the tobacco taxes or the penalty for the failure to timely pay as set forth in applicable statutes.

Each party represents and warrants that it has all necessary power and authority to enter into and perform this agreement, and that the person executing this agreement on its behalf is duly authorized to do so.

Taxpayer will establish a pre-notification transaction on:

Month: _____ Day: _____, Year: _____.

This agreement may be terminated by either party, with or without cause, upon 30 days written notice.

Receiving bank name & address: Central Bank, 238 Madison, Jefferson City, Missouri 65101.

Receiving bank routing number (ABA): 086500634

Receiving bank account number: 1031260

Under penalties of perjury, the authorized representative of the licensed tobacco tax account described above, has executed this agreement on this:

Month: _____ Day: _____, Year: _____.

Name _____ Signature _____

Title _____ Telephone number _____ Fax number _____

e-mail Address _____