



**Sales and Use Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov**

IMPORTANT NOTICE:

REMINDER THAT MONTHLY WITH PREPAYMENT FILERS ARE REQUIRED TO FILE FORM E-500 ELECTRONICALLY AND PAY TAXES ELECTRONICALLY

Taxpayers who are consistently liable for at least twenty thousand dollars (\$20,000) a month in State and local sales and use taxes that have been notified by the Department that their assigned sales tax filing frequency is monthly with prepayment, **are required to electronically file Form E-500, Sales and Use Tax Return**. The Online File and Pay option can be accessed at: www.ncdor.gov/file-pay/eservices. Alternatively, this page can be reached by selecting "Businesses" underneath the eServices tab on the Department's homepage, www.ncdor.gov.

To file a return electronically, a taxpayer must choose to enter the return information online or upload an electronic data interchange (EDI) formatted return. Information about EDI is available by selecting "Businesses" underneath the eServices tab, at www.ncdor.gov. A return is still required to be filed regardless of whether the liability for a filing period is zero.

Taxpayers who have been assigned a monthly with prepayment filing frequency must **remit payments electronically** using one of the following options for any tax period that a liability exists:

- Online by Bank Draft, Visa, or MasterCard by selecting the "File E-500 and pay online" option which may be accessed via the information provided above or directly by clicking on the following link: <https://eservices.dor.nc.gov/sau/contact.jsp>. No advance registration is required in order to utilize this method.
- Online by EDI method by selecting either the "File E-500 by EDI and pay online" or "File E-500 by EDI and pay by Electronic Funds Transfer (EFT)" options. Registration is necessary prior to filing and paying using this method. Complete Form NC-592, Electronic Data Interchange (EDI) Registration Sales and Use Tax. Additional information available at: <https://www.ncdor.gov/file-pay/sales-and-use-electronic-data-interchange-edi>.
- By ACH Credit (check your financial institution for availability). Select the "File E-500 online and pay by Electronic Funds Transfer (EFT) or by Core Banking System (CB\$)". Registration is necessary prior to filing and paying using this method.

Complete ACH Credit Payment Method Authorization Agreement (EFT-100C).
Visit www.ncdor.gov/file-pay/electronic-funds-transfer for additional information.

A taxpayer currently paying electronically by touchtone, voice, or pc software methods, may continue to do so. When paying by one of these methods, the same electronic filing requirements as indicated previously apply.

Taxpayers who have been notified that their assigned filing frequency is monthly with prepayment must **execute two payment transactions**: one payment for the current reporting period and a separate payment for the prepayment for the next reporting period. Failure to execute two separate payments will result in the account being out of balance and will require manual correction by the Department, and the possible issuance of notices. When paying online by Bank Draft, Visa or MasterCard through the “File E-500 and pay online” option, the system will automatically create two payments and route the two payments to the appropriate periods.

Questions about electronic filing and/or online payment through the Department’s website may be directed to the Customer Service Team at 1-877-308-9103 (toll-free), (select Option 1). Specific questions about EDI should be directed to the E-File and Development Unit at 1-877-308-9103 (toll-free), (select option 2 from the main menu, select option 1 and then option 2). Questions about payment by ACH credit or ACH debt (using touchtone, voice, or online batch) payment methods should be directed to the Electronic Payments Unit at 1-877-308-9103 (toll free), Select Option 2, then Option 1, then Option 1 again. Assistance is available by phone, Monday through Friday, between the hours of 8:00 AM and 5:00 PM Eastern Time, excluding weekends and holidays.

General questions about sales and use taxes may be directed to the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll-free).