

810-13-1-.17 EMERGENCY PAYMENTS

(1) In the event the taxpayer determines that he is unable to effect a timely EFT payment, for extenuating circumstance beyond the control of the taxpayer, the Department may allow the taxpayer to use Fedwire. For instance, if on the due date of an EFT payment the taxpayer becomes aware that an error was made on the EFT payment which cannot be corrected on that day, the taxpayer may contact the Department and request authorization to correct the payment with a Fedwire. At the discretion of the Department, authorization to use Fedwire for that one payment may be granted. The Department will base its determination upon the taxpayer's payment history as well as the taxpayer's compliance with prescribed rules regarding EFT payments.

(2) If the Department authorizes the request, the taxpayer will be provided a Fedwire Authorization Number and additional information to be included in the free-form field of the Fedwire.

(3) To request authorization from the Department, the taxpayer must contact the EFT Unit. The taxpayer must present the emergency situation which prevents timely compliance under either the ACH Debit method or ACH Credit method, and request authorization to use Fedwire to transfer the payments in question to the State Treasury.

(4) Taxpayers who are granted authorization to use wire transfer as an exception to either the ACH Debit method or ACH Credit method will be given specific instructions regarding the payment information that must accompany the wire transfer.

(5) All wire transfers must be accompanied by an addenda record, in the format specified by the Department, which includes the following information:

- a. Taxpayer identification number;
- b. Tax type code;
- c. Tax period; end date; and
- d. Payment type code

(6) The Department will not bear any costs associated with the wire transfer.

(7) Unauthorized Fedwire transfers will constitute late payment and the applicable late payment penalties, interest, and loss of discount shall apply.

(8) Authorized Fedwire transfers which are not received by the State Treasury on or before the due date of the transmitted payments will constitute late payment and the applicable late payment penalties, interest, and loss of discount shall apply.

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