

Sec. 12-689-3. Notification of requirement to pay tax by electronic funds transfer

(a) **Department's notice to taxpayers.** The department shall give notice of the requirement to pay tax by EFT to each taxpayer that is so required. The department's notice shall identify the type of tax that shall be paid by EFT and the tax period to which the requirement first applies. If the taxpayer has chosen the ACH debit method to pay the tax, the taxpayer shall also provide in writing the type and number of the taxpayer's bank account from which the tax will be paid by EFT, and the routing transit number of the taxpayer's bank.

(b) **Information to be provided by the taxpayer.**

(1) When the department gives a taxpayer notice of the requirement to pay tax by EFT, the taxpayer promptly shall advise the department, in writing, of the type of EFT method described in section 12-689-2 of the Regulations of Connecticut State Agencies that the taxpayer has chosen to pay the tax, and the name and address of the taxpayer's bank.

(2) Taxpayers that choose the ACH debit method to pay the tax shall also advise the department, in writing, of the type and number of the taxpayer's bank account from which the tax will be paid by EFT, and the routing transit number of the taxpayer's bank.

(c) **Other responsibilities of the taxpayer.** The taxpayer shall ensure that the taxpayer's bank can and will remit tax payments through the ACH network. Taxpayers that use the ACH credit method also shall ensure that the bank uses the standard record format for tax payments adopted by the National Automated Clearing House Association.

(d) **Taxpayer assistance.** The department shall provide all EFT taxpayers and their banks with all the information needed to complete ACH transactions on time. The department shall provide technical assistance and guidance to taxpayers required to pay tax by EFT. The department shall maintain an EFT "hotline," which shall be available to taxpayers and their banks every business day from 8:00 a.m. to 5:00 p.m., Eastern Time.

(Adopted effective April 18, 2000)