

STATE OF MISSOURI      Jeremiah W. (Jay) Nixon, Governor • Kip A. Stetzler, Acting Director  
**DEPARTMENT OF NATURAL RESOURCES**

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**MEMORANDUM**

2011-015

**DATE:**            November 18, 2010

**TO:**                All Soil and Water Conservation Districts

**FROM:**            Jim Boschert, Planner III *JB*  
Soil and Water Conservation Program

**SUBJECT:    Electronic Transfers**

Some districts have been receiving correspondence from the Internal Revenue Service concerning future 941 tax payments. Starting January 1, 2011, districts will need to make their 941 payments either through the internet or by phone. It is our understanding that coupon books and paper checks will no longer be allowed.

We have checked with the company that provides surety bond coverage for the districts and they have assured us that payments made electronically are allowable, as long as they are initiated by a third party. Payments such as the 941-tax payment and the monthly health insurance payments that are initiated by a third party, (IRS and Missouri Consolidated) are acceptable.

A requirement for the surety bond coverage is that the bank reconciliation process be conducted by someone who does not sign checks or handles the funds of the district. With more transactions being done electronically and to further ensure the financial integrity of the district; it is even more important to follow the requirements regarding the bank reconciliation process.

If you have any questions, please contact your district coordinator.

JB:tm