



Guide to Online Filing for Sales and Use Tax EFT Accounts

One, easy transaction

www.boe.ca.gov

Filing and paying online makes doing business with BOE easier

The California State Board of Equalization's (BOE) online filing program allows eligible sales and use taxpayers to file returns and/or prepayments and pay amounts due over the Internet.

You are required to make payments by Electronic Funds Transfer (EFT) if you hold a California seller's permit and your average monthly tax payments equal or exceed \$10,000.

Filing and paying your return online via ACH debit is the easiest and fastest way to file your return and make your EFT payment in one easy and paperless transaction.

Online Filing Benefits You

It's Convenient

- File anytime and anywhere you have access to the Internet
- Eliminates trips to the Post Office

It's Fast

- File and make payment in one easy transaction
- Receive immediate confirmation of filing

It's Secure

- The latest hardware and software security is in place

It's FREE

- No cost for filing
- No cost for postage

Online Filing Benefits California

It's Efficient

- Requires less processing
- Reduces government costs

It's Environmentally Friendly

- Eliminates paper
- Helps California go green

We Offer Many Convenient Features

- Two easy ways to login,
- Two convenient payment methods,
- Option to file early and select a later payment date,
- Manage another account via our "Link an Account" feature,
- History of online filings,
- Live assistance during business hours Monday through Friday, 8:00 a.m. – 5:00 p.m. (Pacific time),
- Receive important tax information via email,
- "Due date" email reminders, and
- Online help.

Information Needed to File Online

- Express Login Code or User ID and Password
- Account number (seller's permit number)
- Sales, purchases subject to use tax, and deductions information (if any) for the filing period
- Bank account information



1 Getting Started

Registration is quick and easy!

To Create a User ID and Password

- Go to www.boe.ca.gov and click the “Log in” button.
- Click on “Create a User ID” on the bottom of the Express Login box.

Enter the following information on the “Create a User ID” screen

- Account number (*seller’s permit number*)
- Your name (*as registered with the BOE*)
- Express Login Code (*your unique eight character code found on a BOE billing, for instance, a123456b*)
- Click the “Continue” button

Enter the following information on the “User ID Registration” screen

- Complete all fields
- Click the “Submit” button

Login is quick and easy too!

- Go to www.boe.ca.gov and click the “Log in” button.
- Enter your User ID and password.

Express Login

Choose this option to file your return or prepayment with no User ID registration required. All you need to login is your account number and Express Login Code.

Can someone else file for me?

Yes. If you would like your accountant, tax professional, employee, or someone else to file on your behalf, you have two options:

- **Registered User**—Call our Customer Service Center at 1-800-400-7115 (TTY:711) to add an authorized user to your account or complete [BOE-91-B, Tax/Fee Payer Authorization for Tax Preparer to Perform Electronic Services](#).
- **Express Login**—Provide your account number and the 8-character Express Login Code to your tax professional, accountant, or employee.

2 Filing Your Return or Prepayment

Completing your return has never been easier!

- Read and accept the “Declaration of Intent to File Online.”
- Enter your sales, purchases, and/or deduction information (if any) for the filing period.
- Verify the information on the “Review Filing” page.
- Enter the preparer information.

3 Making Your EFT Payment

Two payment options are available

ACH Debit Method

This payment option allows you to make your EFT payment when filing your return or prepayment online. If you use this payment option, you are responsible for:

- Verifying or inputting the correct bank account information.
- Selecting a payment date. Payments may be held for any banking day you select up to the tax due date.
- Making your payment by 3:00 p.m., Pacific time, on the tax due date to ensure your payment is deposited (settles) into the BOE’s bank account by the first banking day following the tax due date.
- Paying any fees charged by your financial institution.

ACH Credit Method

This payment option allows you to file and initiate a separate payment through your financial institution. If you use this payment option, you are responsible for:

- Registering your payment method with BOE by completing [BOE-555-EFT, Authorization Agreement for Electronic Funds Transfer](#) form.
- Instructing your financial institution to debit your bank account and credit the BOE’s bank account.
- Ensuring your financial institution can send the transaction in the required format (see our website for the ACH Credit Specifications).
- Discussing with your financial institution to determine when to initiate your payment to ensure “settlement” into the BOE’s bank account.
- Paying any fees charged by your financial institution.

Please note: registration for a User ID is separate from EFT registration ([BOE-555-EFT, Authorization Agreement for Electronic Funds Transfer](#)).

4 Filing Confirmation

No waiting to see if your return was accepted!

- Receive your confirmation page immediately upon filing.
- Print this page for your records.

That's It! You're done!!

Helpful Reminders

- If you make your payment by ACH Debit on the tax due date, you must complete your transaction by 3:00 p.m., Pacific time.
 - If you are required to make EFT payments but pay by another method (for example, cash, check, or credit card), you will be subject to penalties.
 - When you file online and pay by ACH Debit, you do **not** need to make a separate EFT payment.
 - If you have a sales tax permit and are required to make EFT payments and also have a Prepaid Mobile Telephony Services Surcharge (MTS) account, you must remit the MTS surcharge by EFT (effective January 1, 2016).
 - Your transaction is entirely paperless. Do not send any paper to the BOE.
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Helpful Hints

- Do not use your browser's Back or Forward buttons (use only the buttons inside BOE's filing program).
- Print your confirmation page(s) for your records.
- Click on the blue question mark icon  to view additional information.
- Sign up to receive important tax updates via email. Visit www.boe.ca.gov and click on "Sign up for BOE Updates" near the bottom of the BOE's homepage.

Frequently Asked Questions

Q. Is EFT different from filing and paying online?

A. EFT is an electronic payment method. When you file and pay online it satisfies the requirement to file your return and pay via EFT.

Q. Am I required to register my EFT payment method?

A. When you file online and pay by ACH Debit, you do not need to register your payment method. If you file online and make a separate payment by ACH Credit, you will need to register by completing the [BOE-555-EFT](#) form.

Q. If I'm registered to pay by ACH Credit, can I still pay by ACH Debit?

A. You can still pay by ACH Debit when filing your return or prepayment even if you previously registered for the ACH Credit method.

Q. What if I do not have any taxable sales for the period?

A. You must still file your return/prepayment online even if you have no taxable sales for the period.

Q. Could the BOE withdraw funds from my account without my knowledge or permission?

A. No, payments can only be initiated by you or your authorized personnel.

Q. What if I experience technical difficulties with my computer before I complete the filing of my return?

A. The BOE's system automatically saves a working copy of the information entered. When you log back in you can choose to continue where you left off or start a new return.

Q. What happens if I miss the 3:00 p.m. deadline for making my EFT payment?

A. Payments completed after 3:00 p.m. Pacific time on the due date are subject to interest and penalties. For more information on requesting relief, visit our website at www.boe.ca.gov, or call our EFT helpline at 1-916-327-4229.

Q. What if I need help while filing my return online?

A. Click on the blue question mark icon  to view additional information. You can also visit the BOE's website at www.boe.ca.gov for a complete listing of Frequently Asked Questions, or to view the online filing video tutorial. You may also call our Customer Service Center at 1-800-400-7115 (TTY:711) from 8:00 a.m. to 5:00 p.m. (Pacific time), Monday through Friday, excluding state holidays.

For More Information

- Visit our [website](#) for more information about filing online or the EFT program.
- Call the EFT helpline at 1-916-327-4229.
- Call our Customer Service Center at 1-800-400-7115 (TTY:711) for online services information or general assistance.

Additional Resources and Links

Visit our website to find other helpful tools and information:

- Seller's permit verification
- District tax rates
- Forms and publications
- Tax laws
- Tutorials
- Interest calculator
- Calendar of due dates
- Calendars for seminars and events
- Sign up for important tax updates
- Registration
- Prepaid Mobile Telephony Services Surcharge Rates

Record your information here for future use:

User ID _____

Password _____

Account # _____

Express Login Code _____