

## Participation

- If you have a special taxes account with an estimated average monthly tax or fee payment of \$20,000 or more as determined by the BOE, you are required to pay the tax or fee to the BOE by EFT.
- Mandatory participants will be subject to penalties if they pay by another method (check, cash, or credit card).
- Although EFT filing is mandatory for some accounts, any special tax account holder may participate; each account requires a separate registration.
- If you file online and pay by ACH Debit, you do not need to make a separate EFT payment.

To register as an EFT participant, you must complete and return a [BOE-555-ST, Authorization Agreement for Electronic Funds Transfer](#). This form is available online at [www.boe.ca.gov](http://www.boe.ca.gov).

## Changing EFT Registration Information

You must submit a new BOE-555-ST to change:

- Payment method
- Financial institution (ACH debit only)
- Savings or checking account number (ACH debit only)
- EFT contact person or telephone number

Please allow 10 days for processing.

## Filing Returns

You must continue to file your tax or fee returns and prepayments on time.

## For More EFT Information

- Visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) and select the “Make a Payment” tab.

If you need more information regarding your specific special tax program, contact our Customer Service Center at 1-800-400-7115 (TTY: 711) for assistance.



[www.boe.ca.gov](http://www.boe.ca.gov)

## Electronic Funds Transfer for Special Taxes

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The Board of Equalization’s (BOE) Electronic Funds Transfer (EFT) program allows you to pay amounts due electronically if you have a special taxes and fees account. Special taxes and fees accounts with an average monthly tax or fee payment of \$20,000 or more are required to use EFT to make their payment. An EFT is a secure, efficient, and less expensive payment option than paper transactions. However, if you have a sales and use tax (SUT) account that is paid via EFT **and** also have a Prepaid Mobile Telephony Services (MTS) surcharge account, you must make payment(s) for your prepaid MTS account via EFT.

When you register as an EFT participant, you must select one of the following payment methods for your tax or fee payments through the Automated Clearing House (ACH):

- **ACH Debit**—You initiate the transaction and specify the amount and date of the withdrawal by notifying the BOE using the state’s data collector. You authorize the BOE to transfer funds from your bank account to the BOE’s bank account. The BOE debits your account. You must provide your bank account number and the routing number of your financial institution (ABA number), which is located on your check. You may select any banking day as the effective date up to the due date of the return or prepayment.
- **ACH Credit**—You initiate a payment through your financial institution, which transmits the funds to the BOE’s account. You instruct your financial institution to debit (transfer funds) from your bank account and credit (deposit into) the BOE’s bank account. For this type of transaction, you must ensure that your financial institution has the ability to send ACH credit transactions in the required file format. For file format information, please visit [www.boe.ca.gov](http://www.boe.ca.gov). Allow your financial institution at least 30 days to set up your account.



Accounts eligible to file returns online can do so and make ACH debit payments in one transaction. This is the easiest and fastest way to file your return and make your EFT payment in a paperless transaction.

Currently, the only special taxes programs eligible to file online are the International Fuel Tax Agreement (IFTA), motor fuels accounts, and cigarette tax accounts. Accounts that file online will not receive returns in the mail. Visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) or contact our Customer Service Center at 1-800-400-7115 (TTY:711), Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays.

## Information Needed to Make an EFT Payment

- **BOE Account Number** (9 digit account number—no alpha characters or hyphens). If account number is less than 9 digits long, add leading zeros to form a 9 digit number.
- **Security Code/Password**
- **Payment Type** (Tax Type Code)
  - Special Taxes Return Payment (09000)
  - Special Taxes Prepayment #1 (09001)
  - Special Taxes Prepayment #2 (09002)
  - Special Taxes Accounts Receivable Payment (09003)
  - Audit Payment (09004)
- **Tax Amount** (include the cents)
- **Penalty Amount** (if applicable)
- **Interest Amount** (if applicable)
- **Debit Date**

Fax or mail the completed form to:

State Board of Equalization  
Special Taxes and Fees  
PO Box 942879  
Sacramento, CA 94279-0088  
Fax: 1-916-327-0859



## ACH Debit Method

### Cost

The state pays the cost to report an ACH debit transaction. You will be responsible for the fees, if any, that your financial institution may charge you for the actual transfer of funds.

### How to Set Up Your ACH Debit Payment

You need to initiate an ACH debit payment through the state's data collector\* to authorize the transfer of funds. *Accounts eligible to file online may be able to make an ACH payment with a return filed online. See our website at [www.boe.ca.gov](http://www.boe.ca.gov) for more information on online filing.*

*\*The state's data collector is not under the control of the BOE and the BOE is not responsible for the contents of their website or any links contained in their website. The BOE recommends that you review the security and confidentiality statements of the data collector.*

### Contacting the Data Collection Service

Contact the data collection service via the Internet or telephone to initiate your payment, inquire about your payment, or set up or change your security code.

- **Internet**—[www.govone.com/PAYCAL/BOE/Account/Index](http://www.govone.com/PAYCAL/BOE/Account/Index)
- **Telephone**—1-800-554-7500

### Security Code/Password

#### Security Code

The security code gives you access to perform telephone transactions using the state's data collection service. A temporary code of "0000" is created for accounts new to the ACH debit payment method. Before you can initiate any transactions, you personalize the code with any four digits of your choice. Retain this code in a secure place for future reference and to prevent unauthorized access to your account.

#### Password

For added protection, in addition to the 4-digit security code, you will also need to create an 8-12 character password to access the state's data collection service via the Internet. Select the "First Time User" button to get started.

### Timely Payment

You must initiate your payment on or before the tax or fee due date. Payments initiated on the due date must be completed by 3:00 p.m. Pacific time; otherwise, it is subject to interest and penalties. For more information on requesting relief, visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).

### Warehousing a Payment

You can select your payment date. Payments may be held for any banking day you select up to 90 days in advance of the tax due date; but you cannot select the current date as your debit date. The debit date is the date your payment transfers from your bank account to the state's bank account. Please note the current date ends daily at 3:00 p.m. Pacific time, Monday through Friday, excluding bank holidays.

### Payment Inquiry or Cancellation

After you complete your payment, you will receive a reference number. Retain this number for your records. You may cancel a payment up to 3:00 p.m., Pacific time, one banking day prior to the debit date. A cancellation reference number will be provided if you cancel a payment. Retain this number for your records.

## ACH Credit Method

### Cost

You are responsible for any fees charged by your financial institution for setup and processing of your ACH credit transactions.

### How to Set Up Your ACH Credit Payment

Contact your financial institution directly.

### Timely Payment

You must contact your financial institution to determine when to initiate your payment so it will settle into the BOE's bank account on time. You will need to give them the tax or fee due date to help them determine when you will need to contact them.

### Payment Inquiry/Cancellation

Contact your financial institution directly.

#### Q. What's the difference between EFT 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. Could the BOE withdraw funds from my account without my knowledge or permission?

A. Payments can only be initiated by you or your authorized personnel.

#### Q. What happens if I miss the 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](http://www.boe.ca.gov) or call the 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.

#### Q. Will I need special equipment or software to make my payments by EFT?

A. ACH Debit—To make online payments, you must have Internet access. To make payments by telephone, no special equipment is needed.

ACH Credit—There may be special hardware and software requirements. Contact your financial institution for any requirements.

#### Q. What is the most common payment method?

A. ACH debit is the most common payment method. The ACH debit method is simple, there is no additional cost, it requires no additional programming or special equipment except for Internet access, has a very low error rate, and offers the warehousing payment option. The BOE is able to assist you if an error has occurred and if it is necessary to trace a payment.

#### Q. Is there a cutoff time in which I can transmit a timely payment?

A. As an EFT participant, all electronic payments made by any of the following payment methods described below must settle (be deposited) into the state's bank account one banking day following the due date to be considered timely. Depending on what method you use, there is a cutoff in which to make a timely payment.

o ACH Debit Payment—file online or electronically pay directly to BOE: Choosing either method, you must complete your transaction by the due date. If you file online or **electronically pay** on the due date, it must be completed by 3:00 p.m., Pacific time, so that your funds settle into the state's bank account by the next banking day.

o Third Party Vendor (EFT): If you report your EFT payment through the third party vendor and it is the due date, you must complete your transaction by 3:00 p.m. and select the next banking day as your debit date.

o ACH Credit Payment: You must contact your financial institution to determine when to initiate your payment so that your payment settles into the state's bank account no later than the first banking day following the due date.