

SALES AND USE TAX PREPAYMENT FORM

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		

If the above information is incorrect or your business has closed, please contact us at:

1. Amount of Prepayment	\$	_____ .00
(enter "None" if you have nothing to report)		
2. Add 6% penalty if paid after the due date (shown above)	\$	_____ .00
3. Total Payment	\$	_____ .00

ROUND
CENTS
TO
NEAREST
WHOLE
DOLLAR

Payments can be made online by going to our website at www.boe.ca.gov and selecting the "Make a Payment" tab.

Please note: If you have submitted your prepayment online, by EFT or credit card, do not send in this form. Your filing requirement for this prepayment period has been satisfied.

PAYMENT OPTIONS

REC NO

- Pay all the tax collected for the period shown above, or
- Pay 90 percent (or more, if desired) of the state, local, and district tax liability for the month printed above, or
- Pay an amount equal to one-third (1/3) of the amount subject to the tax in the previous corresponding quarter multiplied by the combined state, local, and district tax rate in effect for the month for which this payment is made. This payment is based on the corresponding quarter for the previous year. You may use this option only if you or your predecessor were in business during the entire quarter of the previous year.

PM

WHEN TO PAY - Two prepayments must be made each quarter. To avoid penalty, this form and payment are due on or before the date printed above. The prepayment form should be filed even if you have no tax to report. If you paid online, by EFT or credit card, it is not necessary to also submit this hardcopy prepayment form. All other payment methods must submit the prepayment forms with their payment.

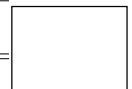
If you will be paying your prepayment late, you may qualify for an extension. A request for an extension of time to pay the prepayment may be submitted online by selecting "Request a Filing Extension" from the "File a Return" drop-down menu on our website at www.boe.ca.gov.

PENALTIES - Failure to make payment by the due date will subject you to a penalty of 6 percent of the tax due. This penalty should be reported on line 2 above and paid with this form. If the failure to make payment by the due date is found to be due to negligence or intentional disregard of the Sales and Use Tax Law or authorized rules and regulations, you will be subject to a penalty of 10 percent instead of 6 percent.

RE

Make check or money order payable to the State Board of Equalization.
Always write your account number and the period as shown at the top of this form on your check or money order.

NAME AND TITLE (print or type)	TELEPHONE NUMBER ()	EMAIL ADDRESS
SIGNATURE	DATE	



SALES AND USE TAX SPECIAL PREPAYMENT FORM

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-TT	LOC	REG
RA-BTR	AACS	REF
EFF		

If the above information is incorrect or your business has closed, please contact us at:

1. Amount of Prepayment (enter "None" if you have nothing to report)	\$.00		ROUND CENTS
2. Add 6% penalty if paid after the due date (shown above)	\$.00		TO
3. Total Payment	\$.00		NEAREST WHOLE DOLLAR

Payments can be made online by going to our website at www.boe.ca.gov and selecting the "Make a Payment" tab.

Please note: If you have submitted your prepayment online, by EFT or credit card, do not send in this form. Your filing requirement for this prepayment period has been satisfied.

Note the Following Differences Between this Prepayment and the Ones You File the Rest of the Year

- **DATE OF PREPAYMENT** - This second prepayment for the second calendar quarter is due on the date shown above.
- **PERIOD** - This prepayment is based upon a 45-day period (shown above), NOT the usual one-month period. This special period applies to ALL accounts on a prepayment reporting basis.
- **AMOUNT OF PREPAYMENT FOR 45-DAY PERIOD** - Since the prepayment is for 45 days, the payment must be computed using one of the options shown below.

PAYMENT OPTIONS

- Pay all the tax collected for the period shown above, or
- Pay 90 percent of the state, county, local, and district tax liability for the period shown above, or
- Pay 135 percent of the state, county, local, and district tax liability for the first 30 days of the period shown above, or
- Pay an amount equal to one-half (1/2) of the amount subject to tax reported for the second quarter of the previous year multiplied by the state, county, local, and district tax rate in effect during the period for which this prepayment is made. (To use this option, you or your predecessor must have been in business during the entire quarter of the previous year.)

YOU SHOULD COMPLETE THIS FORM AND RETURN IT WITH YOUR PAYMENT PRIOR TO THE DUE DATE SHOWN ABOVE TO AVOID PENALTIES. IF YOU PAID ONLINE, BY EFT OR CREDIT CARD, IT IS NOT NECESSARY TO SUBMIT THIS FORM.

PENALTIES - Failure to make this payment by the due date will subject you to a penalty of 6 percent of the amount of prepayment. This penalty should be reported on line 2 and paid with your prepayment. If the failure to make this payment by the due date is found to be due to negligence or intentional disregard of the Sales and Use Tax Law or authorized rules and regulations, you will be subject to a penalty of 10 percent instead of 6 percent. If you will be paying your prepayment late, you may qualify for an extension. A request for an extension of time to pay the prepayment may be submitted online by selecting "Request a Filing Extension" from the "File a Return" drop-down menu on our website at www.boe.ca.gov.

Make check or money order payable to the State Board of Equalization.
Always write your account number and the period as shown at the top of this form on your check or money order.

NAME AND TITLE (print or type)	TELEPHONE NUMBER ()	EMAIL ADDRESS
SIGNATURE	DATE	

