

EMERGENCY TELEPHONE USERS SURCHARGE RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
SPECIAL TAXES AND FEES
P O BOX 942879
SACRAMENTO CA 94279-6091

GENERAL INFORMATION

The California State Board of Equalization (BOE) administers the Emergency Telephone Users Surcharge Law (Revenue and Taxation Code section 41001 et seq.). The surcharge is imposed on amounts paid by every person in the state for intrastate telephone communication services and Voice over Internet Protocol (VoIP) services. The service supplier (or billing aggregator authorized by a service supplier) shall collect the surcharge from each service user and remit to the state the amount of the surcharge.

FILING REQUIREMENTS

The return must be filed on or before the date shown above. A remittance for the amount due as shown must accompany the return. This return must be filed even though you have no surcharge to report or if you utilize a billing aggregator to remit your surcharge liability on your behalf in the specific reporting period shown on the front of this return. If you do not file a return on time, you will be subject to penalty and interest charges.

AMOUNTS REMITTED BY BILLING AGGREGATOR TO BE CREDITED TO SERVICE SUPPLIER ACCOUNT

You may contract with a billing aggregator registered with the BOE to collect some or all of your intrastate telephone communication charges, including VoIP charges, and to remit the surcharge that applies to these charges to the BOE. In order to receive credit for the payment of the surcharge **you must list**, on the line below, the name of the billing aggregator authorized to make payment for you and **complete and sign the Power of Attorney form** on the back of this return. Once you have submitted a completed Power of Attorney designating the billing aggregator, you need not submit again unless you revoke the Power of Attorney or change billing aggregators. **YOU MUST REPORT ALL SURCHARGE AMOUNTS COLLECTED BY YOU ON THIS RETURN.** Amounts collected on your behalf will be reported on a return filed by the billing aggregator and credited to your account for any periods during which the Power of Attorney remains in effect. If you revoke the authority of the billing aggregator to remit the surcharge on your behalf, you must notify the BOE in writing.

BILLING AGGREGATOR'S NAME	ADDRESS	TELEPHONE NUMBER ()
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If you use a billing aggregator for some or all of your charges, check here. <input type="checkbox"/>	
1. Total charges for all intrastate telecommunication services subject to the surcharge excluding charges for VoIP services <i>(see instructions)</i>	1. \$.00
2. Total charges for VoIP intrastate telecommunication services subject to the surcharge only <i>(see instructions)</i>	2. .00
3. Total charges for services subject to surcharge <i>(add lines 1 and 2)</i>	3. .00
4. Rate of surcharge	4.
5. Total amount of surcharge <i>(multiply line 3 by line 4)</i>	5. .00
6. Total surcharge which service users have refused to pay <i>(attach documentation)</i>	6. .00
7. Surcharge due and payable <i>(subtract line 6 from line 5)</i>	7. .00
8. Penalty <i>[multiply line 7 by 10% (0.10) or \$10.00, whichever is greater, if payment is made after due date shown above]</i>	PENALTY 8. .00
9. INTEREST: One month's interest is due on the surcharge for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 9. .00
10. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 7, 8, and 9)</i>	10. \$.00

<i>I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.</i>	EMAIL ADDRESS
SIGNATURE	TELEPHONE ()
PRINT NAME AND TITLE	DATE

Make check or money order payable to State Board of Equalization.

Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS

EMERGENCY TELEPHONE USERS SURCHARGE RETURN

Payments: You can make your payment by paper check, Online ACH Debit (ePay) or by credit card. To use ePay, go to our website at www.boe.ca.gov, click on the eServices tab and log in to make a payment. To pay by credit card, go to our website or call 800-272-9829. Mandatory EFT accounts must pay by EFT or ePay. **Be sure to sign and mail your return.**

PREPARATION OF THE RETURN

Line 1. Enter the total charges due from service users for all telecommunication services subject to the surcharge other than charges for VoIP services.

Line 2. Enter the total charges due from service users for all telecommunication services subject to the surcharge for VoIP services only.

Line 3. Enter the total charges for services subject to the surcharge by adding lines 1 and 2.

For lines 1, 2, and 3, if you have contracted with a billing aggregator to collect some or all of your telephone charges, include only the charges that you billed to the customers. Surcharge amounts on charges billed by an authorized billing aggregator will be reported by the billing aggregator. If a billing aggregator remits only a portion of your surcharge liability, you remain responsible to remit the balance of the surcharge due.

Line 4. Current rate of surcharge, as set pursuant to section 41031 of the Emergency Telephone Users Surcharge Law.

Line 5. Enter the total amount of surcharge by multiplying the charges for services subject to the surcharge on line 3 by the surcharge rate on line 4.

Line 6. Enter the amount of surcharge you were unable to collect from service users during the reporting period because of specific refusals to pay the surcharge. Attach a list of service users who have refused to pay a cumulative total of \$3.00 or more in surcharges. The list must include the name and address of each refuser, the amount of surcharge not paid, and the date it was billed. Also provide each service user's stated reason for refusing to pay the surcharge.

Line 7. Subtract line 6 from line 5 and enter total amount of surcharge due.

Lines 8 and 9. If the surcharge is paid after the due date shown on the front of this return, additional amounts are due for penalty and interest charges.

Line 10. Enter total amount due and payable, including late charges, if applicable, by adding lines 7, 8, and 9.

POWER OF ATTORNEY

Billing aggregator authorization to collect and remit the Emergency Telephone Users Surcharge (surcharge) and consent to disclose information to the BOE about services performed by the billing aggregator for the service supplier.

_____ Name of service supplier and account number under the Emergency Telephone Users Surcharge Law (Service Supplier)

appoints _____ Name of Billing Aggregator registered with the BOE (Billing Aggregator)

as attorney-in-fact authorized to receive call information detail from the Service Supplier and submit that call information detail to one or more local exchange carriers acting as billing agents, receive payments from local exchange carriers acting as billing agents for disbursement as directed by the Service Supplier, and prepare and file returns and remit the surcharge to the BOE. The Billing Aggregator is authorized to file a separate return for the Service Supplier or file a single return for more than one Service Supplier. The Service Supplier also consents for the Billing Aggregator to disclose to the BOE any and all records concerning the activities conducted on behalf of the Service Supplier related to the surcharge.

This authorization shall remain in effect until superceded by a letter of writing filed with the BOE, or until revoked by the Service Supplier.

_____ Signature of Service Supplier's Authorized Representative Printed Name and Title of Signer Date

_____ Signature of Billing Aggregator's Authorized Representative Printed Name and Title of Signer Date

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at www.boe.ca.gov or call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees.