

**EMERGENCY TELEPHONE USERS SURCHARGE  
BILLING AGGREGATOR SCHEDULE**

(If additional space is needed, please photocopy the schedule before making entries.)

BILLING AGGREGATOR'S NAME		BILLING AGGREGATOR'S ACCOUNT NUMBER:	REPORTING PERIOD:	
	SERVICE SUPPLIER'S NAME FOR WHOM YOU ARE REPORTING	SERVICE SUPPLIER'S ACCOUNT NUMBER	TOTAL CHARGES REPORTED SUBJECT TO SURCHARGE	TOTAL SURCHARGE DUE
1			\$	\$
2			\$	\$
3			\$	\$
4			\$	\$
5			\$	\$
6			\$	\$
7			\$	\$
8			\$	\$
9			\$	\$
10			\$	\$
11			\$	\$
12			\$	\$
13			\$	\$
14			\$	\$
15			\$	\$
16			\$	\$
17			\$	\$
18			\$	\$
19			\$	\$
20			\$	\$
<b>TOTAL</b>			\$	\$

Mail the completed schedule to: CALIFORNIA STATE BOARD OF EQUALIZATION, SPECIAL TAXES AND FEES DEPARTMENT RETURN PROCESSING  
MIC:88, PO BOX 942879, SACRAMENTO CA 94279-0088  
or email to [STFD-ETUS-Schedules@boe.ca.gov](mailto:STFD-ETUS-Schedules@boe.ca.gov).

Make a copy of this document for your records.

**BILLING AGGREGATOR SCHEDULE****GENERAL INFORMATION**

The Billing Aggregator Schedule is used by a billing aggregator to report information to the BOE that is required to be provided under Regulation 2406(b)(4)(B) of the Emergency Telephone Users Surcharge Law, when the billing aggregator elects to file a single return on behalf of multiple service suppliers. Each service supplier that the billing aggregator identifies on this schedule is required to have a [BOE-392](#), Power of Attorney, on file with the BOE authorizing the billing aggregator to collect and remit the Emergency Telephone Users Surcharge on their behalf. The [BOE-392](#) should be submitted with the [BOE-501-TE](#), Emergency Telephone Users Surcharge Return.

**FILING INSTRUCTIONS**

The header information at the top of the schedule is used to identify the billing aggregator, the billing aggregator's account number and the filing period of the emergency telephone users surcharge return that the schedule supports. Filers are responsible for ensuring that all of these fields are properly completed before submitting the schedule.

The following information is required on this schedule:

**Billing Aggregator's Name.** The company name for the account reporting as a billing aggregator on behalf of multiple service suppliers. This should match the name provided in BOE correspondence for the company.

**Billing Aggregator's Account Number.** The emergency telephone users surcharge program account number for the account reporting the tax form. This should match the company identified in field, "Billing Aggregator's Name." Do not include dashes in the numeric portion. For example, "035-012345" would be reported as "035012345".

**Reporting Period.** The month and year for which the schedule is being submitted. The period indicated should match the filing period of the BOE-501-TE, *Emergency Telephone Users Surcharge Return*, which the schedule supports.

The following information is required to be reported for each service supplier the billing aggregator reports to the BOE on behalf of; service supplier's name, service supplier's account number, total services subject to the surcharge, and total surcharge due.

The information reported in the schedule columns is:

**Service Supplier's Name for Whom You are Reporting.** This should match the name provided in BOE correspondence for the company.

**Service Supplier's Account Number.** The emergency telephone user surcharge program account number for the service supplier reported in column 1 of this schedule. Do not include dashes in the numeric portion. For example, "035-012345" would be reported as "035012345".

**Total Charges Reported Subject to Surcharge.** The portion of the total charges for services subject to surcharge reported on line 4 of the BOE-501-TE return that is attributed to the service supplier reported in column 1 of this schedule.

**Total Surcharge Due.** The portion of the total amount due and payable reported on line 9 of the BOE-501-TE return that is attributed to the service supplier reported in column 1 of this schedule.

Enclose the completed schedule with your [BOE-501-TE](#), *Emergency Telephone Users Surcharge Return*, email to [STFD-ETUS-Schedules@boe.ca.gov](mailto:STFD-ETUS-Schedules@boe.ca.gov) or mail to:

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