



Attention: Direct Sellers of Prepaid Wireless Products and Services The Electronic Filing Requirement Begins November 1, 2016

Direct sellers of prepaid mobile telephony services (MTS) are required to file the *Emergency Telephone Users Surcharge Return* with the Board of Equalization (BOE) and **must** begin filing returns online for the reporting period ending September 30, 2016, due on or before November 30, 2016. The online return will be available for all filers beginning November 1, 2016.

What is a direct seller?

A direct seller is a telecommunication service supplier, prepaid MTS provider, telephone company, or Voice over Internet Protocol (VoIP) company that sells prepaid mobile telephone services or products directly to the end-user. A direct seller also includes a retailer that is a member of the same commonly controlled group or combined reporting group as a telephone or VoIP company. The Prepaid MTS Collection Act, effective January 1, 2016, requires direct sellers to report the prepaid 911 surcharge electronically to the BOE.¹

Sellers of prepaid MTS that are not direct sellers have different reporting requirements. For more information, see the BOE's online industry guide, *Prepaid Mobile Telephone Services (MTS) Surcharge* at www.boe.ca.gov/industry/prepaid_mts_surcharge.html and click the *Sellers* tab.

Temporary waiver of the online filing requirement - withdrawn

The online filing waiver for direct sellers is hereby withdrawn as of November 1, 2016. This waiver allowed direct sellers to continue filing the *Emergency Telephone Users Surcharge Return* in paper form. Now that the return is available electronically, direct sellers **must** begin filing online for each reporting period.

Will I still receive a paper return?

No. If you have been identified as a direct seller by the California Public Utilities Commission or report sales of prepaid MTS to the BOE, paper returns will no longer be sent to you. Please review the online filing instructions on how to access and file your *Emergency Telephone Users Surcharge Return*.

¹ Revenue and Taxation Code section 42010(f)(2)

How do I file online?

The online filing system is quick, easy, free, and available to anyone filing the BOE-501-TE *Emergency Telephone Users Surcharge Return*, beginning November 1, 2016.

To file your return online, visit our website at www.boe.ca.gov, click the *Log in* button and enter your Express Login Code (located at the top of your return) and Account Number or your current User ID and Password then select the applicable reporting period to access the return. If you already have a User ID that you use to file other returns you may click “Link An Account” to add your Emergency Telephone Users Surcharge account after logging on. Since the User ID is linked to a particular person, the “Link An Account” feature will validate that the actual user is listed on the ownership chain for any related BOE accounts.

If you do not have a current User ID and Password, go to the Log In Page located at https://efile.boe.ca.gov/boe/boe_login.jsp then click on *Create User ID* at the bottom of the *Express Login* box. To begin, you will need to enter your name, account number, and express login code then follow the prompts to become a registered user.

Please note: Corporate officers of businesses registered with the BOE prior to 1999 may encounter difficulty trying to create a User ID. If additional information is required, you will receive an error message and should contact the Customer Service Center. To contact the Customer Service Center, see the section below entitled *For more information*. You can use the Express Login option to file your returns online until your account is updated.

How do I allow my tax preparer to access my account?

The BOE needs your approval to enable your tax preparer to act on your behalf. To allow access, you must print [BOE-91-B, Tax and Feepayer Authorization To Send Tax Returns/Reports to Accountant](#). located under the *Forms & Pubs* tab on the website. Choose the appropriate permissions for your tax preparer and mail it to the BOE at the address on the form.

For more information

For additional information, see the online industry guide, *Prepaid Mobile Telephony Services Surcharge* at www.boe.ca.gov/industry/prepaid_mts_surcharge.html. If you have a question or would like more information regarding this notice, you may call the Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday, 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.