

**EMERGENCY TELEPHONE USERS SURCHARGE  
REFUSAL TO PAY SCHEDULE**

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

Page \_\_\_\_ of \_\_\_\_

**GENERAL INFORMATION:** This schedule is required to be filled out by service suppliers/direct sellers and submitted to the BOE as mandated by Revenue and Taxation Code (RTC) 41024 of the Emergency Telephone Users Surcharge Law. Use this schedule to report any service users/retail consumers who refused to pay a cumulative total of \$3.00 or more in surcharges. You must include the name and address of every service user/retail consumer who refused to pay, the amount they owe and their reason for refusing to pay the surcharge if known (RTC 41024). Enclose the completed schedule with your BOE-501-TE, *Emergency Telephone Users Surcharge Return*, submit via email or mail to the address indicated on this form.

ACCOUNT NAME:

ACCOUNT NUMBER:

REPORTING PERIOD:

	NAME	MAILING ADDRESS	CITY	STATE	ZIP	AMOUNT REFUSED TO BE PAID	REASON FOR REFUSAL TO PAY (IF KNOWN)
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.