

State, Local, and District Sales and Use Tax Split Rate Return Instructions

SPLIT RATE RETURN FORM

This return allows you to report transactions that occurred at two different state tax rates. Your transactions are reported in two separate columns. Column A for transactions prior to 1-1-13 at the previous state rate and column B for all transactions on or after 1-1-13 at the new state rate. Only include transactions in each column that occurred within this return period.

Column A. Enter transactions that occurred from 1-1-12 to 12-31-12.

Column B. Enter all transactions on or after 1-1-13.

Column C. Enter the total of column A and column B in column C (*add column A + column B = column C*)

Line by line return instructions are available at www.boe.ca.gov/pdf/boe401inst.pdf.

ELECTRONIC FILING OF YOUR TAX RETURN

The Board of Equalization's (BOE) electronic filing (efiling) program allows eligible sales and use taxpayers to file returns and prepayments and pay amounts due over the Internet. The BOE provides a free efiling option called BOE-file. Most sales and use tax accounts are eligible to efile. Additional information is available on our website by downloading publication 159, *Efile Guide*.

BENEFITS OF EFILING

It's Convenient

- File from anywhere you can connect to the Internet.
- File anytime day or night - 7 days a week. The system is unavailable from Sunday at 7 p.m. to Monday at 5 a.m. Pacific time, to perform routine maintenance.
- Eliminate trips to the post office.

It's Fast

- Automatic calculations save time.
- Immediate confirmation of filing.

It's Safe and Secure

- The latest hardware and software security ensures the safety and security of taxpayer information.

It's FREE

- No cost for filing.
- No cost for postage.

EFILE NOW - REGISTRATION IS QUICK AND EASY!

Registration (First Time Users)

- Go to www.boe.ca.gov, click on the eServices tab.
- Choose "register as an eClient."

You will need the following information:

- Account number (seller's permit number).
- Express login code (your unique eight character code, for instance, a123456b). After selecting your User ID and password, record this information for future use.

eClient Benefits

- Personalize your own User ID and password.
- View prior efiled returns.
- Receive email due date reminders.
- Change your business email address online.

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LOGIN IS QUICK AND EASY TOO!**Login (Returning Users)**

- Go to *www.boe.ca.gov*, click on the eServices tab.

You will need the following information:

- Account number (seller's permit number).
- Express login code (your unique eight character code) or your User ID and password.

eClient Login

- Just enter your User ID and password.

Express Login

- Allows you to efile a return or prepayment in one easy step.
- Your tax preparer or accountant can efile your return with your express login code and account number.

Completing your return has never been easier!

- Read and accept the "Declaration of Intent to eFile."
- Enter your return/prepayment information.
- Verify the information on the "Review Filing" page.
- Enter the preparer information.

MAKING YOUR PAYMENT***Three Easy and Convenient Payment Options are Available!*****ePay (ACH Debit)**

- Enter your bank routing number, bank account number, and account type (*checking or savings*).
- Payments may be held for any banking day you select up to the due date of the return or prepayment.

Credit Card Payment

Pay by credit card through a third-party vendor.

- *American Express, Discover, MasterCard, and Visa cards are accepted. Please note that a convenience fee of 2.3% of the transaction amount will be charged by the third-party vendor. This fee is not revenue to the BOE.*
- Click "*Continue*" to be routed back to BOE-file to complete your return filing.

Paper Check

Choose this option to print out a payment voucher to mail in with your paper check.

- The payment voucher will print after the confirmation page and will only be available to print one time.