



Tax News

June 2018

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Intuit Lacerte and Intuit ProConnect software issue

Due to an Intuit Lacerte and Intuit ProConnect Tax Online software issue, our system may have rejected **first quarter** electronically submitted estimated tax payment requests for having an incorrect account type indicator.

We recently discovered an issue with Intuit Lacerte and Intuit ProConnect Tax Online software products. The account type indicators for “Checking” and “Savings” always passed to us as “Savings,” even if you indicated the account type as “Checking.” The bank routing and account numbers contained within the estimated tax payment request correctly reflected the preparer’s entries.

As a result, electronically transmitted estimated tax payments (Form 540-ES) for tax year 2018 transmitted to us between January 23, 2018, and April 25, 2018, could have been rejected by your client’s financial institution. Future scheduled payments transmitted during this timeframe could be impacted as well.

We are collaborating with Intuit to identify impacted taxpayers and assist with resolution. Intuit sent letters directly to affected tax practitioners. We will waive FTB-imposed dishonored check fees on impacted taxpayers’ accounts and will give taxpayers an opportunity to submit first quarter estimated tax payment that will be considered timely.

If your client’s first quarter estimated tax payment was rejected/dishonored by the financial institution or was not debited from your client’s account, they were advised to resubmit their payment within 30 days from the date of the Lacerte notification, which was issued on May 9, 2018. You clients can use Web Pay on our website.

If during the timeframe above, any future Tax Year 2018 estimate payment requests were made electronically using Intuit Lacerte and Intuit ProConnect Tax Online software, those payments may have an account type of “Savings.” If your client would like to have future estimate payments debited from their “Savings” account, no further action is needed.

If your client would like to cancel future estimate payments from “Savings” account type, they will need to contact our e-Programs Help Desk at 916.845.0353. They must resubmit a payment with the correct account information via Web Pay.

Intuit Lacerte and Intuit ProConnect tax online stand-alone electronic funds withdrawal payment process change

Beginning with Tax Year 2017, Intuit Lacerte and Intuit ProConnect changed the process for submitting California estimated tax payments.

California estimated tax payments for individual and fiduciary returns are now transmitted electronically through Intuit's tax wizard. **A separate transmission must be made for each quarterly payment**, using the tax wizard.

We recently realized that the change in this process inadvertently created some confusion for you. Some of you that submitted California estimated tax payment requests did not actually transmit the payments as intended. In addition, preparers of California estimated tax payments that were not transmitted correctly, may have received an acceptance letter via the software erroneously indicating that estimated tax payments were scheduled.

Intuit distributed a letter to tax professionals using their software, explaining this issue in addition to outlining the remedy. If you believe a payment has not been scheduled as intended, Intuit has advised using the tax wizard in Intuit Lacerte and Intuit ProConnect Tax Online software to ensure that your payments have been transmitted. If they were not actually transmitted, you should check with your client to verify if they made their estimated tax payment by other means (e.g., Web Pay, check, etc.). If they have not made their payment, please submit them as soon as possible. You can use the Estimated Payments Wizard to submit payments; or you can advise your clients to use our Web Pay to make a payment online.

Additionally, we are collaborating with Intuit to identify impacted taxpayers' accounts. As a courtesy, we will allow first and second quarter estimated tax payments to be considered timely if received by June 30, 2018, for any affected taxpayers.

Business entity processing improvements

We have begun work on modernizing the business entity (BE) return and payment validation process. The objective is to improve the BE customer experience through more timely and accurate processing.

The project leverages technology improvements introduced during our Enterprise to Revenue (EDR) Project such as better matching of returns and payments to the correct entity, greater flexibility to prioritize workloads, improved case management to ensure the right returns get routed to the right individuals, and less need for manual review.

Beginning July 2018, the first returns to go through the new process will be 2016 Limited Liability Company (LLC) returns. Consistent with our practice, these first returns will go through an extensive quality assurance review to minimize negative impacts to taxpayers before we expand to other tax years and form types.

We will add 2017 and 2018 LLC returns in January 2019 while payments and returns for corporations, partnerships, and exempt organizations will be rolled out in future years.

Consistent with similar improvements made to our personal income tax return and payment process, the new BE process will leverage expanded data capture and perform validation of tax line items that were not previously validated, including information from tax schedules. To minimize unnecessary processing delays or return adjustments it's important that tax preparation software conforms to our form instructions and that tax preparers do not bypass these rules in their software.

[Offer in compromise resources available](#)

If you represent an individual or business taxpayer that does not have the income, assets, or means to pay their tax liability now or in the foreseeable future, they may be a candidate for an Offer in Compromise (OIC). If we accept the offer, we grant the individual or entity relief from further obligation to pay the tax liabilities involved.

We recently updated the Offer in Compromise page on our website and wanted to let you know what's new. First, locating the webpage is now easier; just search for "OIC" from our homepage. Both will take you directly to the OIC page. Second, our brochure about the OIC program, *Things You Should Know*, is now available online. This brochure explains the general requirements for us to consider an OIC and provides contact information for our OIC Group.

Finally, we also recently added an [informational video](#) to help you and your clients better understand the process. While an OIC may not be a viable option for every client with unpaid

taxes, for those that qualify, this will allow them to resolve their outstanding liabilities with us and may be a good first step towards a better financial future.

What to do when your client cannot pay their taxes timely?

What happens when your client has a balance due with their return and unforeseen events or other circumstances prevent them from paying their tax liability on time? When this occurs, it's important to remember that even if your client cannot immediately pay what they owe, they should always file their tax return on time and pay as much as possible with their tax return. By doing this, they will save money in penalties and interest.

One option that we recommend for your client is to borrow the amount owed from a private source or pay with a credit card, including Visa, Master Card, Discover, and American Express.

Another option is an installment agreement (IA) with us. An IA allows your client to make monthly payments if they are unable to pay their tax liability in full. We encourage taxpayers to make the largest monthly payment possible, because applicable penalties and interest will continue to accrue on the amount owed until paid in full, even though an IA is in place. In addition, we will keep any state tax refund(s) due your client and apply it to the balance owed. We may also submit a request to the Internal Revenue Service to offset your client's federal refund and apply it to their state taxes.

We generally approve monthly payment IA requests if the balance owed is \$25,000 or less and can be paid within 60 months, assuming your client is unable to pay in full and has a good compliance history. We generally do not file liens on these taxpayers' accounts. If your client falls outside of the IA criteria mentioned above, they should provide full financial disclosure by completing and submitting a Financial Statement (form FTB 3561) along with copies of bank statements and any other documentation that may be needed to prove their financial situation. To learn more about Financial Hardship, see our last month's Tax News article: "New" Financial Hardship Evaluation Enhancement. Information regarding available payment options, including IAs, is available on our website. IA's can also be set up using our automated phone line at 800.689.4776. Information is available in both English and Spanish.

What happens when your client does not pay the amount owed and either cannot or does not set up an IA? In these situations, depending on the amount owed, we may record a Notice of

State Tax Lien(s) in the county where your client may own real property, levy financial accounts, or issue an Earnings Withholding Order for Taxes (EWOT).

An EWOT is a wage garnishment that continuously levies 25 percent of a taxpayer's disposable income (from wages) until we release the order or the balance is paid in full. Once an EWOT is in place, our policy is not to release it, except under limited circumstances. In cases of financial hardship, we will modify an EWOT to a lesser percentage, to a flat amount per pay period or when warranted, release the EWOT. We will mail the garnishment modification or release notice to your client's employer and fax the modification or release upon request. If you think we issued an EWOT in error, or if your client has filed bankruptcy, call 800.689.4776 so we can analyze your client's account.

It is always best to pay the full amount of tax due by the original due date of the return to avoid penalties and interest. However, when that is not possible, an IA with us may be a viable option under certain circumstances. Having an IA in place may help your client avoid an EWOT, lien, and/or levy.

Nonprofit Administrative Dissolution

Effective January 2016, we began to administratively dissolve qualified inactive nonprofit corporations.

Who is affected

Qualified nonprofit corporations that are suspended or forfeited by us for a period of 48 continuous months or more and are no longer doing business.

What will be done

We will mail a contact letter to identified qualified inactive nonprofit corporations informing them of the pending administrative dissolution to the last known valid mailing address. A list of the qualified inactive corporations that have been selected and contacted will be posted on the [California Secretary of State \(SOS\) website](#). The nonprofit corporations posted on the list will have 60 days from the date of the notice to object in writing to the pending administrative dissolution.

What happens if the corporation objects

A nonprofit corporation that objects in writing during the 60 day notice period will have an additional 90 days to pay any owed taxes, penalties, and interest. It must also file any missing returns and a current Statement of Information with SOS, or it will be administratively dissolved/surrendered at the end of the additional 90 day period. (We are authorized to grant one 90 day extension.)

Send the objection to:

Email: ftbnonprofit@ftb.ca.gov

Mail: **ATTN: DISSOLUTION**

EXEMPT ORGANIZATIONS UNIT
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

Include the SOS file number (corporation number) and name of corporation with the objection.

Additional information is available on our Charities and Nonprofits webpage to provide guidance to nonprofit corporations on the administrative dissolution process.

For more information about tax requirements and/or applying for tax-exempt status, search our website for Charities, or contact our Exempt Organizations Unit at 916.845.4171, 7 AM to 4:30 PM weekdays, except state holidays.

Why did your client receive a filing enforcement notice?

We use active licensing information from California occupational and professional licensing boards as an indicator that a taxpayer may be engaged in an income generating activity. In practice, we estimate the income of a taxpayer who holds a license by averaging the income from all other license holders from the same Licensing Board who filed a federal tax return with a California address.

When an occupational license (OL) case is created in our Integrated Nonfiler Compliance (INC) system, your client will either receive a Request for Tax Return or a Demand for Tax Return

notice. If your client received a Notice of Proposed Assessment (NPA) within the last four years, they will receive a Demand for Tax Return notice. If not, they will receive a Request for Tax Return notice. Corporations always receive a Demand for Tax Return notice.

If a Request or Demand for Tax Return notice is mailed, your client has 30 days to respond. We evaluate all responses to determine if your client has a filing requirement.

If we determine that your client **does not** have a filing requirement due to not deriving income from their licenses, there are procedures in place to contact your client less frequently because they have established why they do not file with California for the tax year in question. We will close the case and send a confirmation letter to inform your client no further action will be taken.

If it is determined that your client **has** a filing requirement, then a determination letter will be mailed. Your client will have 30 days from the date on the letter to respond.

If your client does not respond to the Request or Demand for Tax Return notice within 30 days an NPA will be issued.

We understand not every individual with an active OL derives income from it. We continually look for ways to improve our practices in order to improve the quality of contacts with taxpayers.

[New Secretary of State tool lets you form LLCs online](#)

Californians can now form their Limited Liability Company (LLC) online through [bizfile California](#), the Secretary of State's (SOS) online business filing and search portal. Secretary Padilla also announced *Eureka*, a new artificial intelligence search assistant, known in the information technology world as a "chatbot," to help customers easily navigate business resources on the Secretary of State's website.

Now, businesses can submit LLC formation documents, submit LLC Statements of Information, or file a trademark or service mark application all online from the convenience of their laptop, tablet or smartphone.

Over the last five years, LLCs have been the fastest growing entity type being registered in California, with nearly 120,000 LLC formation filings in the 2016-2017 fiscal year alone. The new LLC formation tool was designed and implemented in collaboration with staff from SOS and the [ThinkSmart LLC Platform](#).

The SOS new chatbot **Eureka** was developed in partnership with Microsoft. It answers frequently asked business entity and trademark questions. Customers can ask a question such as “How do I get a copy of a filed document?” and **Eureka** will link them to the California Business Search website where they can look up their business record and access documents for free. **Eureka** responds best to short questions or keywords. SOS is the first state-level department or agency to use Microsoft’s Artificial Intelligence and bot services to modernize and create efficiencies when providing services to customers.

The new LLC formation option and **Eureka** chatbot assistant are part of SOS Padilla’s Digital Initiative to modernize and digitize the agency’s divisions, including the Business Programs Division. The Digital Initiative includes an online [LLC and Corporation Statement of Information filing tool](#), an [online trademark and service mark](#) filing tool, 12 million searchable business records through [California Business Search](#), an updated search engine for the state’s [successor-in-interest](#) claims, and a [Starting a New Business](#) resource page. All of these tools can be easily found at bizfile.sos.ca.gov.

New enrolled agent logo available

The IRS is providing a new enrolled agent logo that EAs may use in marketing materials.

The new logo replaces a logo IRS created in 2012. While use of the new logo is optional, use of the prior logo must cease. The prior logo contains a likeness of a government insignia, which by law limits its use to officers and employees of departments and agencies of the United States. We apologize for this error and any confusion that we may have caused.

Enrolled agents have until October 31, 2018 to discontinue use of the logo containing the IRS eagle. The obsolete logo may not appear in any publications, advertising, websites, business cards, or other communications with clients or prospective clients.

For further guidance on marketing materials, please refer to [Circular 230](#), particularly § 10.30 regarding Solicitation.

Active enrolled agents can obtain the logo by emailing a request to epp@irs.gov with the subject line "EA logo."

Ask the Advocate

Speakers' bureau



Susan Maples, CPA
Taxpayers' Rights Advocate
Follow me on Twitter at
twitter.com/FTBAdvocate

Like many of you, my staff and I have ongoing projects and activities that take place throughout the year. However, there are times during the year when we tend to focus more in certain areas. This is especially true during filing season, the legislative season, and what I refer to as our public speaking season.

During filing season we work with practitioners and FTB staff to address any issues that may arise. These run the gamut from return filing, payments, matching withholding to returns, and helping resolve the post-return filing notices that we send, just to name a few. During the legislative season, we keep an eye out for new laws that might impact you and your clients. This year is no exception. As California responds to the recent changes in federal law, we will make sure that

we get the pertinent information about these changes out to you.

If you're a regular reader of Tax News (and I hope you are!) you know that Tax News is the primary way we get information out to you. Another way we do this is when I or one of my staff speak at an event that you attend. Many of these events occur after the initial filing season and before the fall, when we are involved in several annual meetings. We have more time available during this part of the year to meet with groups of tax professionals and this is when we schedule many of our speaking engagements. We speak at sponsored small business or tax seminars, chapter meetings for a group or organization that you may belong to, and at our annual meetings with California Society of Enrolled Agents (CSEA) or CalCPA members. We always enjoy meeting with you in person and appreciate hearing your questions, concerns and the issues you are facing in dealing with FTB and meeting your filing obligations. However, because we are a small team, the number of speaking engagements we can accept each year is limited. For this reason, we have established certain criteria for accepting an engagement.

We are available to help nonprofit organizations, community groups, and government-funded educational institutions learn more about tax-related issues. Our speakers typically make brief presentations to groups of 25 or more.

To request a speaker email [us](#) and include the following information:

- Name
- Phone number
- Organization
- Event's organizer, name, date, location and address, time, and speaker's time
- Requested topic(s)
- Number of attendees
- Materials/biography deadlines
- Special requirements

Also let us know if your organization can pay travel and hotel costs. Indicate yes, no, or limited commitment. Be sure to include your billing address, if applicable. As I mentioned above, we are a small team and our speaking calendar is starting to fill up, so if you are interested in having someone come to speak to your group or organization, it's best to let us know as soon as possible. We look forward to seeing you at an upcoming speaking engagement and we hope that you will be able to attend an event that is convenient for you.

MyFTB Corner

Taxpayer authorization needed for full online account access

As we mentioned in our May Tax News article, *Security Changes Coming to MyFTB*, we will enhance our online security in MyFTB on June 24, 2018. When Power of Attorney (POA) and Tax Information Authorization (TIA) relationships are approved after June 24, you will automatically receive **limited** online account access to their client's account information. To get **full** online account access you must request full access from your client's account and your client will need to authorize the request (also referred to as opt-in). Your client can choose 1 of 5 ways to approve or deny full access, including using their own MyFTB account, see May Tax News article, *Security Changes Coming to MyFTB*, for all options. Active POA and TIA relationships approved prior to June 24 will continue to have full access until the relationship expires or is revoked.

Limited online account access only relates to information available to you using MyFTB. There is no change to the information you can receive by phone, chat, or in person.

After June 24, you will see the following enhancements for newly approved POA or TIA relationships:

1. **Online Access** - your **Client List** will now include a new **Online Access** column which indicates the level of online access to your client's account information. Levels of access are Full, Limited, and Requested.
 - **Full** – you have full online account access. For information on what you can view with full online account access, see our May Tax News article, *Security Changes Coming to MyFTB*.
 - **Limited** – you have limited online account access. Limited displays when you have not requested full online account access, your client has denied your request for full online account access, or your request for full online account access has expired.
 - **Requested** – you have submitted a request for full online account access; you will retain limited online account access while the request is pending (Your client has 30 days to authorize or deny your request before the code expires).

MyFTB Client List ?

By default, all active individual clients display. To find specific clients, use the filter boxes at the top of each table column. For more information, see [missing clients help](#).

Click the 'View Detail' hyperlink below to revoke your TIA relationship.

[Add Individual TIA Client](#)
 [Add Business TIA Client](#)
 [File a Power of Attorney](#)

Search Options

Client Type:

Relationship Type:

Relationship Status:

[Search](#)

Search Results - Individual Clients

[Clear Filter](#)

| Last Name | First Name | SSN/TIN | Expiration Date | Relationship Type | Online Access | Actions |
|---------------------|------------|-------------|-----------------|-------------------|---------------|------------------------------|
| Doe | Eileen | XXX-XX-0000 | 05/16/2019 | TIA | Full | View Details |
| Doe | Stanley | XXX-XX-0000 | 05/16/2019 | TIA | Limited | View Details |
| Doe | Kenneth | XXX-XX-0000 | 04/26/2024 | POA | Limited | View Details |
| Doe | Gloria | XXX-XX-0000 | 05/16/2019 | TIA | Requested | View Details |

2. **Limited Account Access** - from your client’s MyFTB account:

- **Request Full Online Account Access** - we will send a notice to your client with the authorization code to approve or deny the request.
- **View Notices** - notices and correspondence (including responses to Send Secure Message) sent from us in the last 12 months.

The screenshot shows the MyFTB Taxpayer Overview page for a user named Jack Frost, Tax Professional. The page is titled "Taxpayer Overview" and features a navigation bar with "Home", "Communication", and "Services". On the left, there is a sidebar with "MyFTB" logo, a client profile for "Laura Doe" (with a "Change Client" link), a "CalFile" button for filing state tax returns, a "Start My Return" button, and a "Contact Us" link. The main content area is divided into two sections, both highlighted with a red border. The first section, "Limited Account Access", contains the text: "Your client has not authorized you to have full online account access. When you select the Request Full Access button, we will send a notification and Authorization Code to your client." Below this text is a "Request Full Access" button with a red arrow pointing to it. The second section, "Notices & Correspondence From FTB", contains the text: "You can view notices we have sent to your client within the last 12 months." Below this text is a "View Notices" button with a red arrow pointing to it.

3. **Full Online Account Access Requested** – from you client’s MyFTB account and after you have requested full online account access you may be able to:
 - **Enter Authorization Code** – on behalf of your client when they provide you the authorization code. The **Limited Account Access** box shows the date you requested full online account access and the date the authorization code will expire.
 - **Request New Code*** – for full access.
 - The **Request New Code** button will display 10 business days after your initial request for full online account access.
 - You may request full online account access up to three times. After the third request, the **Request New Code** button will no longer display and your client will need to contact us to have a new authorization code issued.
 - If your client has denied your request for full online account access, the **Request New Code** button will not display and your client will need to contact us to have a new authorization code issued if they want you to have full access.

*Requesting a new code will make the prior authorization code invalid.

Limited Account Access

You requested full online account access on 05/09/2018.

The Authorization Code will expire on 06/08/2018.

[Enter Authorization Code](#)

New Authorization Code

If your client needs a new Authorization Code, select the Request New Code button. A new request and Authorization Code will be sent to your client. Prior codes will no longer be valid.

[Request New Code](#)

MyFTB Corner

Update multiple power of attorney declarations at once

On June 24, you will be able update multiple Power of Attorney (POA) declarations in MyFTB at the same time. You can make the following changes:

- Update your email address on the declaration*
- Add a representative
- Remove yourself or other representatives
- Revoke POA declarations

There is no limit to the number of declarations that can be updated at the same time.

To perform bulk updates, select **Update Multiple POA Declarations** from the **Services** menu.

*We use the email address listed on the declaration to notify you when your client has received a notice from us.

All About Business

June 15 payments

Limited liability company (LLC) fee estimated payment due June 15

An LLC not classified as a corporation must pay the annual LLC fee if it is organized, doing business, or registered in California and has total income from all sources derived from or attributable to California of at least \$250,000. For calendar year LLCs, June 15 is the date that their 2018 estimated LLC fee is due. For fiscal year LLCs, the estimated fee is due on the 15th day of the sixth month of the current taxable year.

The fees are as follows:

| If Total Income* Is: | 2018 Fee: |
|----------------------------|-----------|
| \$250,000 to \$499,999 | \$900 |
| \$500,000 to \$999,999 | \$2,500 |
| \$1,000,000 to \$4,999,999 | \$6,000 |
| \$5,000,000 or more | \$11,790 |

* Total income for LLC fee purposes is gross income plus the cost of goods sold, that are paid or incurred in connection with the trade or business of the taxpayer.

LLCs should use Form 3536, Estimated Fee for LLCs, to make their estimated fee payments. LLCs can also use our Web Pay feature to make their estimated fee payment, go to ftb.ca.gov, and search for Web Pay.

The LLC current estimated fee requirement is 100 percent of the previous taxable year estimated fee. If the payment is late or less than the amount owed, we will assess a 10 percent (10%) penalty on the underpaid fee. The underpaid fee is the difference between the current taxable year LLC fee, and the estimated fee paid on or before the estimated fee due date.

LLCs can avoid the penalty if their estimated fee payment is equal to or greater than their prior year's LLC fee. For purposes of whether the LLC estimate fee penalty applies, there is no

requirement that the prior tax year be a full 12 months. Also, there is no penalty for the LLC's first year filing in California.

Member second estimated tax payments also due June 15

Generally, you must make estimated tax payments if you expect to owe at least \$500 (\$250 if married/Registered Domestic Partner (RDP) filing separately) in tax for 2018 (after subtracting withholding and credits) and you expect your withholding and credits to be less than the smaller of:

- 90 percent of the tax shown on your 2018 tax return.
- 100 percent of the tax shown on your 2017 tax return (including alternative minimum tax (AMT)).

Limit on the use of prior year's tax

Individuals who are required to make estimated tax payments, and whose 2017 California adjusted gross income is more than \$150,000 (or \$75,000 if married/RDP filing separately), must figure estimated tax based on the lesser of 90 percent of their tax for 2018 or 110 percent of their tax for 2017 including AMT. This rule does not apply to farmers or fishermen.

Taxpayers with 2018 California adjusted gross income equal to or greater than \$1,000,000 (or \$500,000 if married/RDP filing separately), must figure estimated tax based on their tax for 2018.

Important: California differs from federal. To avoid an estimate penalty, you must pay at least:

- 30 percent first quarter (April 18, 2018)
- 40 percent second quarter (June 15, 2018)
- 0 percent third quarter (September 17, 2018)
- 30 percent fourth quarter (January 15, 2019)

Use the California Estimated Tax Worksheet in the Instructions for Form 540-ES, Estimated Tax for Individuals to figure your estimated tax payments.

Use Form 540-ES, Estimated Tax for Individuals, to pay your estimated tax installments.

E-pay requirements

Under California law, taxpayers are required to remit payments electronically once they make an estimate or extension payment exceeding \$20,000 or file an original tax return with a total tax liability over \$80,000. Once the taxpayer meets this threshold, all subsequent payments regardless of amount, tax type, or taxable year must be sent to us electronically.

Failure to comply with California's e-pay requirement will result in penalties. The e-pay penalty will depend on the taxpayer. Corporations are subject to a ten percent (10%) penalty, while the mandatory e-pay for individuals will be one percent (1%) of the amount paid.

For example: You make your first quarter estimated tax payment of \$25,000 on April 15, 2016, by paper check. Any payment made after that (e.g., a bill payment from a previous year or your second quarter estimated tax payment) must be made electronically.

Making a payment using your bank's online bill payment system is not an electronic payment. Your bank mails a paper check to us which does not meet the requirement to pay electronically.

Electronic payment methods

Make your tax payment using one of the following methods:

- Pay online with Web Pay (Individuals).
- Pay online with Web Pay (Businesses).
- Request an Electronic Funds Withdrawal (EFW) on your e-file return.*
- Pay by credit card.*
- Use the pay-by-phone option.*

*Not available for Group Nonresident/Composite Return Filers.

We provide detailed instructions so group nonresident/composite filers can pay electronically using Web Pay.

Advantages of electronic payment methods

Even if your clients are not required to make electronic payments, they can still take advantage of paying their income tax (estimated tax, bill, return, or extension) payments online.

- e-file and schedule a tax payment.
- Ensure we receive payments on time.
- Subscribe to receive an email reminder to remit quarterly estimate payments.
- Schedule estimate payments for the entire year at one time.
- Save the cost of mailing payments.

Event Calendar

As part of education and outreach to our tax professional community, we participate in many different presentations and fairs. We now provide a calendar that shows the events we attend, as well as other events happening with us, such as interested party and board meetings.