STATE OF CALIFORNIA
ELECTRONIC FUNDS TRANSFER UNIT
FRANCHISE TAX BOARD
PO BOX 1468
SACRAMENTO CA 94257-0501

Print and Reset Form

Reset Form

Electronic Funds Transfer Election to Discontinue or Waiver Request

Entities who make an estimated tax or extension payment exceeding $20,000 or whose total tax liability exceeds $80,000 for any income year beginning on or after January 1, 1995, are required to remit all your corporate and franchise tax payments to the Franchise Tax Board by Electronic Funds Transfer (EFT). Failure to comply with EFT requirements will result in the assessment of a penalty.

Section 19011 of the California Revenue and Taxation Code provides that any taxpayer who is required to remit payments to the Franchise Tax Board by EFT may request a waiver of those requirements. The Franchise Tax Board may grant a waiver if it determines that the amounts paid in excess of the threshold amounts were not representative of the taxpayer's tax liability. In addition, taxpayers not meeting either threshold amount for the prior year may use this form to elect to discontinue making payments by EFT.

To request a waiver or to elect to discontinue making payments by EFT, complete and submit the following. You must remit all payments by EFT until you have been notified that this request has been granted.

Entity Name:	**Entity Number:**	
Address:		
City:	**State:**	**Zip Code:**
NOTE: If this entity is a member of a unitary group, please attach a schedule showing the names and entity numbers of all other members that are California taxpayers.		

If the entity does not meet the following conditions, it is required to file an *Authorization Agreement for Electronic Funds Transfer* (FTB 3815) with the Franchise Tax Board and to remit all payments by EFT.

_____ The above entity elects to discontinue making payments by EFT because it has not made an estimate tax or extension payment in excess of $20,000 during the current or previous income year; and the entity's total tax liability reported for the previous income year did not exceed $80,000.

_____ The above entity is requesting a waiver from participation in the EFT program because the amounts paid were not representative of the entity tax liability, as explained below. Please use back side if aditional space is needed.

_____

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_____

_____ _____ (____) _____
Date Signature and Title of Representative/Officer Telephone Number

Return this completed form to:
FRANCHISE TAX BOARD, ELECTRONIC FUNDS TRANSFER UNIT, P.O. BOX 1468, SACRAMENTO, CA 94257-0501
Fax: 916.855.5556 Phone: 916.845.4025

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EFT Waiver Request

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