



Mandatory e-pay
California Legislature Passes Mandatory Electronic Payment Law for Taxpayers

On September 30, 2008, the Governor signed Assembly Bill 1389, requiring taxpayers to remit their payments electronically if either of the following occurs:

- Estimated tax or extension payments exceed \$20,000
- Tax liabilities are more than \$80,000

This new law takes effect January 1, 2009 and applies to estimated tax or extension payments made on or after that date, or 2009 taxable year liabilities that are more than \$80,000. Once you meet the mandatory e-pay threshold, you must remit all payments electronically regardless of the taxable year, type of payment, or payment amount.

If your estimated tax payments, extension payments, or total tax liabilities in 2009 meet the mandatory threshold under the new law, we will require you to make all future income tax payments electronically. We offer three convenient electronic payment options:

Option	How
Web Pay	Go to ftb.ca.gov and select payment options .
Electronic Funds Withdrawal (EFW)	Include your banking information as instructed on your e-file return.
Credit Card	Go to ftb.ca.gov and select payment options .

For the latest information on this new law and electronic payment options, go to **ftb.ca.gov** and search for **mandatory e-pay**.

TELEPHONE AND INTERNET ASSISTANCE

From within the United States, call **800.852.5711**
 From outside the United States, call (not toll-free) **916.845.6500**
 Website **ftb.ca.gov**

Assistance for persons with disabilities: We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments, please call TTY/TDD 800.822.6268.