



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Mandatory e-Pay Program Participation Notice

Date:

This letter is to notify you that based on a payment you made, or tax liability on a return you filed, you meet the mandatory electronic payment requirement and should remit all future tax payments to us electronically.

Beginning on or after January 1, 2009, California Revenue and Taxation Code (R&TC) Section 19011.5 requires taxpayers to remit all tax payments electronically, regardless of the taxable year for which the payment applies, once any estimated tax or extension payment exceeds \$20,000, or their tax liability exceeds \$80,000 for any taxable year beginning on or after January 1, 2009. Failure to comply with this requirement will result in a penalty of 1 percent of the amount paid, unless your failure to pay electronically was for reasonable cause and not willful neglect. (R&TC Section 19011.5)

Fiduciaries, estates, and trusts are not required to make payments electronically, regardless of the amount owed. Please contact us immediately if you are a fiduciary, estate, or trust, and you received this letter.

The following payment options meet the electronic payment requirement:

Option	Action
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 .
Pay-by-phone	Go to ftb.ca.gov and search for mandatory e-pay .

You may request a written waiver of the mandatory e-pay requirement if you feel your tax payment or tax liability is not representative of your current tax liability or if you have a permanent physical or mental impairment that prevents you from using a computer. To obtain the waiver form, go to **ftb.ca.gov** and search for **FTB 4107 PC** or call 800.852.5711 and request FTB 4107 PC.

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

Internet and Telephone Assistance

Website: **ftb.ca.gov**
Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments