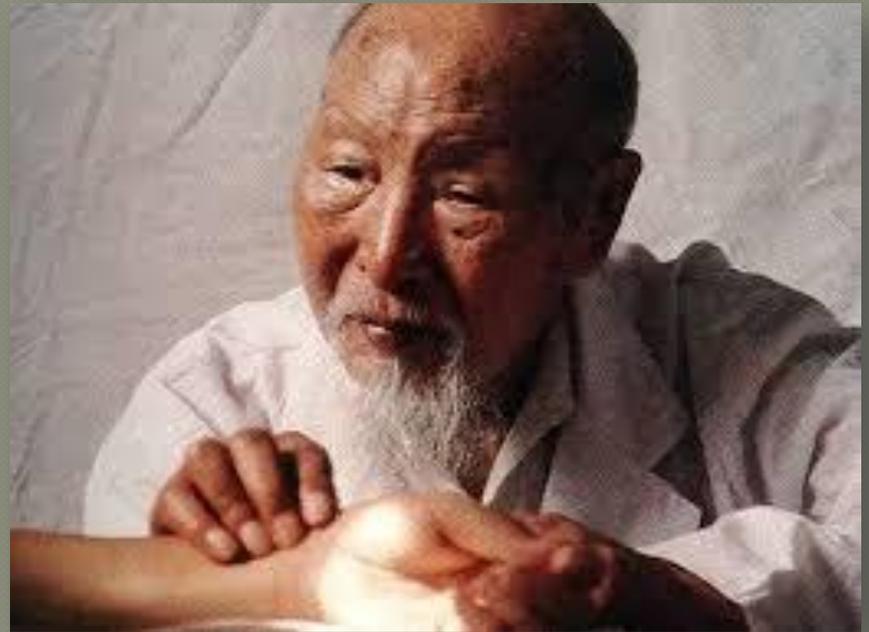
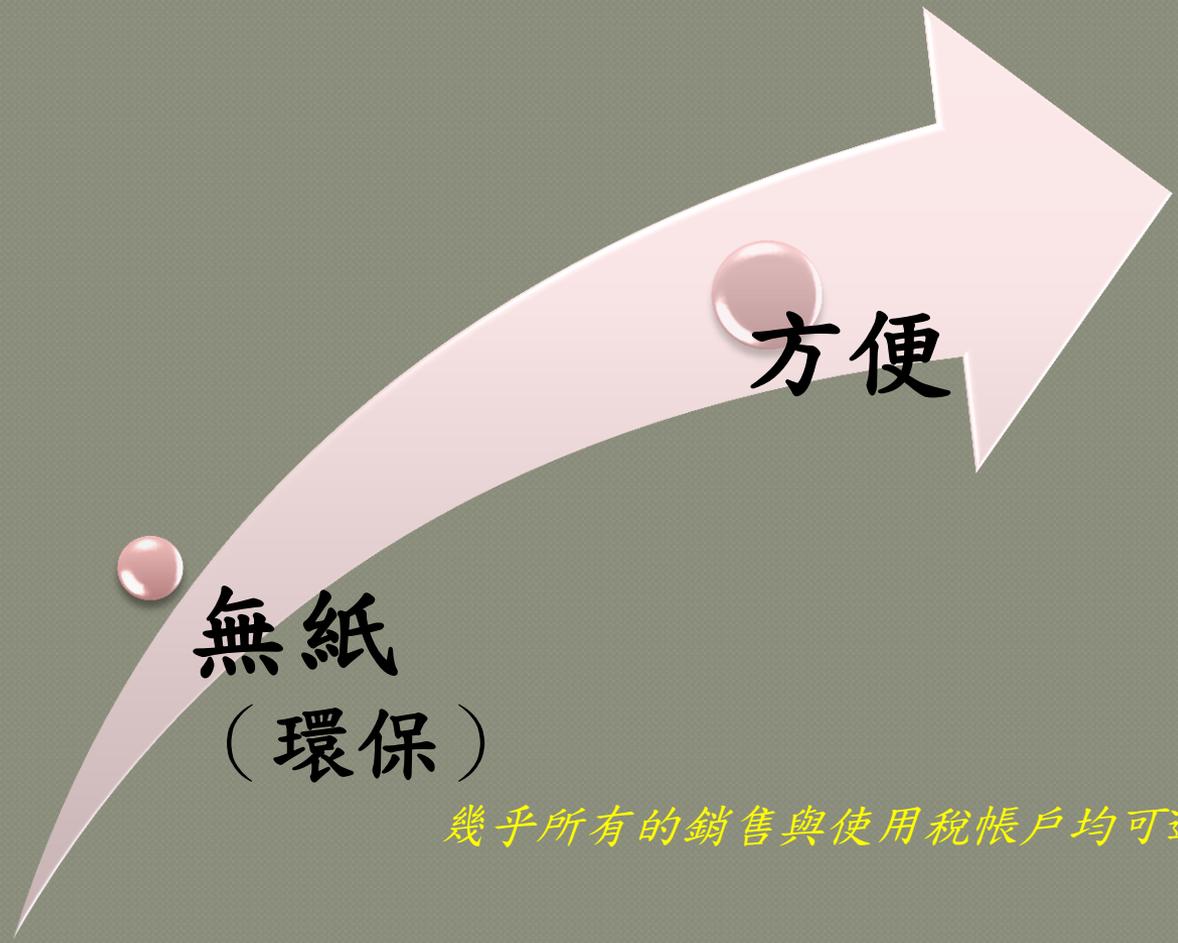


銷售與使用稅報稅過程樣例



為了您的便利，
物稅局為您提供電子報稅和電子付稅服務。



方便

無紙
(環保)

幾乎所有的銷售與使用稅帳戶均可進行電子報稅。

電子報稅

免費

+

為您完成
電子計算

+

資訊
安全

=

電子
申報的好處

http://www.boe.ca.gov/File_a_Return.htm

電子申報例外

(以下事項不能使用電子申報)

- ❖ 修改和更正的報稅單
- ❖ 需申報表格A, B 或 C之外的多種報稅表
- ❖ 破產狀態
- ❖ 祕密帳戶

電子報稅

從我們的首頁點擊「**進入**」，
可進入我們的電子報稅系統...



物稅局網站 www.boe.ca.gov

登錄電子服務

1. 使用「快速登錄」功能開始申報，輸入您的帳號和快速登錄碼。

2. 如果您希望成為「註冊用戶」（eClient，電子用戶），點擊「建立用戶名」。

一旦您註冊成為了電子用戶，您可使用「目前用戶名」功能登錄，輸入您的用戶名和密碼即可。

CA.GOV California State Board of Equalization

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Home File a Return Make a Payment Taxes & Fees Forms & Pubs Permits & Licenses Online Services News & Events

Log In For assistance during regular business hours call 1-800-400-7115 (TTY:711)

Important BOE General Message Appears Below
The Online Payment Plan service will be unavailable from 5:00 P.M. PDT Friday May 16, 2014 until 5:00 A.M. PDT Monday May 19, 2014 to perform maintenance.

You are currently logged out.

Current User ID
I am a registered user, and would like to log in with my User ID and Password.

User ID

Password (case sensitive)

[Forgot password](#)

Express Login
I have an Express Login code and would like to log in without creating a User ID.

Express Login Code ⓘ

Enter your Express Login Code (e.g. a234567c).

Account Number

(Omit letters and dashes)

If you use express login to conduct business with us, you can create a user ID to manage your account.

[Create a User ID >>](#)

Motor Fuel Tax Filing Program
To submit your Motor Vehicle Fuel Supplier, Diesel Fuel Supplier, or Aircraft Jet Fuel Dealer return, your Terminal Operator Report, or your Diesel Fuel Ultimate Vendor Claim, [log in here.](#)

電子客戶註冊過程

設置用戶名

設置密碼

選擇一個忘記
密碼時的
提示問題

輸入電子
郵件地址

Enter your User ID below.

Your User ID must be between 4 and 20 characters in length, contain at least one letter, contain no spaces, and contain no special characters. You may change your User ID at any time once you have successfully completed E-Client Registration.

Enter your User ID

billybikes

Re-enter your User ID

billybikes

Enter your personal password below.

Your password must be between 8 and 15 characters in length and contain at least one letter and one number. Your password should be different than your User ID and is case sensitive.

Enter your password

•••••

Re-enter your password

•••••

Enter a forgotten password question.

You may enter your own question or choose one of ours. This will be required to reset your password if you forget it.

Enter your question

What is your pet's name?

Enter your answer

Fido

Enter your e-mail address to receive E-Services Information.

Enter your e-mail address

bikes@aol.com

Re-enter your e-mail address

bikes@aol.com

If the business e-mail address is the same as the address above, please check this box



Enter the business e-mail address if different from above:

Enter your business e-mail address.

Re-enter your business e-mail address.

Submit

Clear Request

電子客戶註冊

確認和接收您的註冊信息

Electronic Services Menu

III [Log in to E-File](#) III

Online Registration Confirmation

For assistance during regular business hours call **1-800-400-7115 (TTY:711)**

You have successfully completed the Online Registration for account number
SR YOH 17632731

Your User ID is **billybikes**

Your password is **merdeith1234**

You will receive a confirmaiton e-mail that will not include your User ID or Password. You may want to print this page for your records.

[Log in to BOE-file](#)

電子客戶在線申報

以下是僅針對註冊用戶（電子用戶）所提供的功能

Electronic Services Menu

||| [Electronic Filing Information](#) | [LOG OUT](#) |||

Electronic Services Main Menu

- Login Successful
- **Maintain Your Sales and Use Tax Account** - Sales and Use Tax Electronic Account Maintenance
- **View BOE-file History** - Previous Filings
- **File Your Sales and Use Tax Return/Prepayment** - E-file Sales and Use Tax Returns and/or Prepayments
- **USER MAINTENANCE** - Update User Information

報稅過程樣例

在您開始之前，
應先收集以下資訊用於您的申報：

總銷售額

應繳納使用稅的購買額

免稅項目扣減

豁免和例外

應繳納地區稅的銷售額（依地區填報）

報稅過程樣例

1

昌興中藥行本季度的總銷售額共計\$101,750。
(注：總銷售額包括銷售稅\$1,750)

2

昌興中藥行從貨存中取出外用熱敷藥包用于治療，成本價值\$2,500。

3

昌興中藥行從中國購買了總價值\$10,000的治療儀器。

4

昌興中藥行食品類零售\$8,000。

5

昌興中藥行本季度再售銷售的營養補充劑為\$12,000。

報稅過程樣例

6

昌興中藥行銷售到中国的营养补充剂为 \$15,000. 注：用快递方式直接寄到中国

7

昌興中藥行问诊费和治疗费(包括按摩，针灸，推拿)，共计\$45,000.

8

昌興中藥行用UPS将價值\$3,000的保健書籍運到文圖拉縣(Ventura County). 注：文圖拉縣沒有地區稅

9

昌興中藥行用自家貨車將價值\$2,000的按摩椅運到聖荷西(San Jose).

10

昌興中藥行的其餘銷售是在本店內銷售的.

報稅過程樣例

總銷售額：\$101,750

需申報的使用稅：

$\$2,500 + \$10,000 = \$12,500$

可扣除的銷售：

1. 包含在總銷售額的銷售稅：\$1,750
2. 食品類零售：\$8,000
3. 再售銷售：\$12,000
4. 直接寄到外州或國外的銷售：\$15,000
5. 非有形動產的服務類收費：\$45,000

1

昌興中药行的總銷售額共計\$101,750

總銷售額



| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------|---------|------|
| Total Gross Sales | \$ | <input type="text" value="101750"/> | .00 | ? |
| Purchases Subject to Use Tax | \$ | <input type="text"/> | .00 | ? |
| Total | \$ | | 101,750 | .00 |
| Click to enter Deductions, if any | | <input type="button" value="Deductions"/> | \$ | 0.00 |
| Total Taxable Transactions | \$ | | 101,750 | .00 |
| Click to enter Exemptions, if any | | <input type="button" value="Exemptions"/> | \$ | 0.00 |
| Partial State Tax Exemption on Manufacturing and Research and Development Equipment transactions | \$ | | 0.00 | |
| Click to enter District Tax | | <input type="button" value="District Tax"/> | \$ | 0.00 |
| Sales and Use Tax Due | \$ | | 7,631 | .00 |
| Add Excess Tax Collected | \$ | <input type="text"/> | .00 | ? |
| Total Sales and Use Tax | \$ | | 7,631 | .00 |
| Sales or Use Tax paid to other states on the purchase of tangible personal property. The purchase price must be included in Purchases Subject to Use Tax. | \$ | <input type="text"/> | .00 | ? |
| Remaining Tax Due | \$ | | 7,631 | .00 |

這個情景用的是7.5%的州稅率。不同的時期稅率可能有所不同。可查閱刊物71瞭解最新的全州稅率和地區稅率（如適用）：

<http://www.boe.ca.gov/sutax/pam71.htm>

應繳稅額在您填寫過程中為您計算

2

從貨存中取出了用于治疗的热敷药包，成本價值\$2,500

3

昌興中藥行從中國購買了總價值\$10,000的治疗仪器

應繳納使用稅的購買→

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------|---------|------------|
| Total Gross Sales | \$ | <input type="text" value="101750"/> | .00 | ? |
| Purchases Subject to Use Tax | \$ | <input type="text" value="12500"/> | .00 | ? |
| Total | \$ | | 114,250 | .00 |
| Click to enter Deductions, if any | | <input type="button" value="Deductions"/> | \$ | 0.00 |
| Total Taxable Transactions | \$ | | | 114,250.00 |
| Click to enter Exemptions, if any | | <input type="button" value="Exemptions"/> | \$ | 0.00 |
| Partial State Tax Exemption on Manufacturing and Research and Development Equipment transactions | \$ | | | 0.00 |
| Click to enter District Tax | | <input type="button" value="District Tax"/> | \$ | 0.00 |
| Sales and Use Tax Due | \$ | | | 8,570.00 |
| Add Excess Tax Collected | \$ | <input type="text"/> | | .00 |
| Total Sales and Use Tax | \$ | | | 8,570.00 |
| Sales or Use Tax paid to other states on the purchase of tangible personal property. The purchase price must be included in Purchases Subject to Use Tax. | \$ | <input type="text"/> | | .00 |
| Remaining Tax Due | \$ | | | 8,570.00 |

下面，我們將輸入扣減額

4 食品類零售 \$8,000

5 再售銷售的營養補充劑
\$12,000

6 用快遞運到中國的營養補充劑
\$15,000

7 問診和治療費 \$45,000

8 包含在總銷售中的銷售稅
\$1,750

| | | | | |
|---------------------------------------------------------|----|------------------------------------|-----|---|
| Sales to Other Retailers for the Purposes of Resale 再銷額 | \$ | <input type="text" value="12000"/> | .00 | ? |
| Nontaxable Sales of Food Products 免稅食品 | \$ | <input type="text" value="8000"/> | .00 | ? |
| Nontaxable Labor (repair and installation) 免稅人工服務 | \$ | <input type="text" value="45000"/> | .00 | ? |
| Sales to the United States Government | \$ | <input type="text"/> | .00 | ? |
| Sales in Interstate or Foreign Commerce 州際銷售 | \$ | <input type="text" value="15000"/> | .00 | ? |
| Sales Tax (if any) Included in Gross Sales 總銷售中的稅金 | \$ | <input type="text" value="1750"/> | .00 | ? |
| Bad Debt Losses on Taxable Sales | \$ | <input type="text"/> | .00 | ? |
| Cost of Tax-Paid Purchases Resold Prior to Use | \$ | <input type="text"/> | .00 | ? |
| Returned Taxable Merchandise | \$ | <input type="text"/> | .00 | ? |
| Cash Discounts on Taxable Sales | \$ | <input type="text"/> | .00 | ? |

Other Deductions

| Description | Amount |
|----------------------|----------------------------------------|
| <input type="text"/> | \$ <input type="text" value=""/> .00 ? |
| <input type="text"/> | \$ <input type="text" value=""/> .00 ? |
| <input type="text"/> | \$ <input type="text" value=""/> .00 ? |
| <input type="text"/> | \$ <input type="text" value=""/> .00 ? |
| <input type="text"/> | \$ <input type="text" value=""/> .00 ? |

Total Deductions \$ 81,750 .00

用下拉框或自由填寫框
輸入任何其他扣減

報稅過程樣例

扣減額現在會在此屏幕顯示

| | | | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|-------------------------------------|------------------------------------|-----------------------|
| Total Gross Sales | \$ | <input type="text" value="101750"/> | .00 | ? |
| Purchases Subject to Use Tax | \$ | <input type="text" value="12500"/> | .00 | ? |
| Total | \$ | | 114,250 | .00 |
| Click to enter Deductions, if any | <input type="button" value="Deductions"/> | \$ | <input type="text" value="81750"/> | .00 |
| Total Taxable Transactions | \$ | | 32,500 | .00 |
| Click to enter Exemptions, if any | <input type="button" value="Exemptions"/> | \$ | | 0 .00 |
| Partial State Tax Exemption on Manufacturing and Research and Development Equipment transactions | \$ | | | 0 .00 |
| Click to enter District Tax | <input type="button" value="District Tax"/> | \$ | | 0 .00 |
| Sales and Use Tax Due | \$ | | | 2,437 .00 |
| Add Excess Tax Collected | \$ | <input type="text"/> | | .00 ? |
| Total Sales and Use Tax | \$ | | | 2,437 .00 |
| Sales or Use Tax paid to other states on the purchase of tangible personal property. The purchase price must be included in Purchases Subject to Use Tax. | \$ | <input type="text"/> | | .00 ? |
| Remaining Tax Due | \$ | | | 2,437 .00 |

報稅過程樣例

表格 A

如果您在有地區稅的地域從事商業活動, 您將需要填報A表格。

\$114,250 – 總金額

\$81,750 – 扣減額

\$32,500 – 劃入表格A

您可在我們的網站了解有關地區稅的更多資訊:

www.boe.ca.gov

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| Total Gross Sales | \$ |
| Purchases Subject to Use Tax | \$ |
| Total | \$ |
| Click to enter Deductions, if any | <input type="text" value="Deductions"/> \$ |
| Click to enter Exemptions, if any | <input type="text" value="Exemptions"/> \$ |
| Click to enter District Tax | <input type="text" value="District Tax"/> \$ |
| Total Sales and Use Tax | \$ |
| Sales or Use Tax paid to other states on the purchase of tangible personal property. The purchase price must be included in Purchases Subject to Use Tax. | \$ |
| Click to Modify Prepayment Amounts or to Claim a Prior Prepayment Credit | <input type="text" value="Prepayments"/> \$ |
| Remaining Tax Due | \$ |

地區稅

8

昌興中藥行用UPS將價值\$3,000的保健書籍運到文圖拉縣 (Ventura County).

注：文圖拉縣沒有地區稅

District Tax Instructions ?

If you were engaged in sales in one or more areas with a sales tax rate higher than 7.50%, you must enter appropriate district(s) below.

Amount on which Local Tax Applies

\$ 32,500 .00

Enter Transactions Not in a District Tax Area

\$ 3000 .00 ?

Amount of District Transactions that must be Allocated Below

\$ 29,500 .00

| District Tax Area | Amount of District Transactions | Adjustments |
|--------------------------------------------|---------------------------------|----------------------|
| 378 Alameda Co. (Effective 4-1-15) | <input type="text"/> | <input type="text"/> |
| 087 Alameda Co. (Expired 3-31-15) | Discontinued | <input type="text"/> |
| 429 City of Albany (Effective 4-1-15) | <input type="text"/> | <input type="text"/> |
| 299 City of Albany (Expired 3-31-15) | Discontinued | <input type="text"/> |
| 430 City of Hayward (Effective 4-1-15) | <input type="text"/> | <input type="text"/> |
| 366 City of Hayward (Expired 3-31-15) | Discontinued | <input type="text"/> |
| 380 City of San Leandro (Effective 4-1-15) | <input type="text"/> | <input type="text"/> |
| 238 City of San Leandro (Expired 3-31-15) | Discontinued | <input type="text"/> |
| 428 City of Union City (Effective 4-1-15) | <input type="text"/> | <input type="text"/> |
| 240 City of Union City (Expired 3-31-15) | Discontinued | <input type="text"/> |
| 194 Amador Co. (Effective 4-1-09) | <input type="text"/> | <input type="text"/> |
| Butte Co. | | |
| 381 Town of Paradise (Effective 4-1-15) | <input type="text"/> | <input type="text"/> |
| Colusa Co. | | |
| 139 City of Williams (Effective 4-1-07) | <input type="text"/> | <input type="text"/> |

請將沒有地區稅的銷售金額填入在此。剩餘的金額將分派到下列不同的地區。

9

昌興中藥行用自家貨車將價值\$2,000的按摩椅運到聖荷西. 因此，昌興中藥行在聖塔克拉拉縣有從事經營。

| | | |
|---------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------|
| Amount on which Local Tax Applies | \$ | 32,500 .00 |
| Enter Transactions Not in a District Tax Area | \$ | <input type="text" value="3000"/> .00  |
| Amount of District Transactions that must be Allocated Below | \$ | 29,500 .00 |

| District Tax Area | Amount of District Transactions |
|-----------------------------------------------|-----------------------------------|
| 320 City of San Mateo (Effective 4-1-13) | <input type="text"/> |
| 226 City of San Mateo (Expired 3-31-13) | Discontinued |
| 030 Santa Barbara Co. | <input type="text"/> |
| 421 City of Guadalupe (Effective 4-1-15) | <input type="text"/> |
| 295 City of Santa Maria (Effective 10-1-12) | <input type="text"/> |
| 332 Santa Clara Co. (Effective 4-1-13) | <input type="text" value="2000"/> |
| 281 Santa Clara Co. (Expired 3-31-13) | Discontinued |
| 124 Santa Clara Co. (Expired 6-30-12) | Discontinued |
| 064 Santa Clara Co. (Expired 3-31-06) | Discontinued |
| 333 City of Campbell (Effective 4-1-13) | <input type="text"/> |
| 282 City of Campbell (Expired 3-31-13) | Discontinued |
| 212 City of Campbell (Expired 6-30-12) | Discontinued |
| 062 Santa Cruz Co. | <input type="text"/> |
| 335 City of Capitola (Effective 4-1-13) | <input type="text"/> |
| 114 City of Capitola (Expired 3-31-13) | Discontinued |
| 150 City of Santa Cruz (Effective 4-1-07) | <input type="text"/> |

10

昌興中藥行的其餘銷售是在位於舊金山本店內銷售的。

| | | | |
|---------------------------------------------------------------------|----|---------------------------------------|-------------------------------------------------------------------------------------|
| Amount on which Local Tax Applies | \$ | 32,500 .00 | |
| Enter Transactions Not in a District Tax Area | \$ | <input type="text" value="3000"/> .00 |  |
| Amount of District Transactions that must be Allocated Below | \$ | 29,500 .00 | |

| District Tax Area | Amount of District Transactions |
|-----------------------------------------------|------------------------------------|
| 210 City of La Mesa (Effective 4-1-09) | <input type="text"/> |
| 137 City of National City (Effective 10-1-06) | <input type="text"/> |
| 151 City of Vista (Effective 4-1-07) | <input type="text"/> |
| 052 San Francisco Co. | <input type="text" value="27500"/> |
| 038 San Joaquin Co. | <input type="text"/> |
| 324 City of Lathrop (Effective 4-1-13) | <input type="text"/> |
| 153 City of Manteca (Effective 4-1-07) | <input type="text"/> |
| 362 City of Stockton (Effective 4-1-14) | <input type="text"/> |
| 112 City of Stockton (Expired 3-31-14) | Discontinued |
| 257 City of Tracy (Effective 4-1-11) | <input type="text"/> |
| San Luis Obispo Co. | <input type="text"/> |
| 154 City of Arroyo Grande (Effective 4-1-07) | <input type="text"/> |
| 419 City of Atascadero (Effective 4-1-15) | <input type="text"/> |
| 155 City of Grover Beach (Effective 4-1-07) | <input type="text"/> |
| 156 City of Morro Bay (Effective 4-1-07) | <input type="text"/> |

| | | |
|---------------------------------------------------------------|----|-----------|
| Amount Allocated to District Tax Area(s) Above | \$ | 29,500.00 |
| Amount of District Transactions that must be Allocated | \$ | 29,500.00 |
| Total District Tax | \$ | 369.00 |

有地區稅的應徵稅金額分配到了聖塔克拉拉縣和舊金山縣。

報稅過程樣例

所有的資訊均已輸入

| | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|----|-------------------------------------|-------------|---------------------------------------------------------------------------------------|
| Total Gross Sales | | \$ | <input type="text" value="101750"/> | .00 |  |
| Purchases Subject to Use Tax | | \$ | <input type="text" value="12500"/> | .00 |  |
| Total | | \$ | | 114,250 .00 | |
| Click to enter Deductions, if any | <input type="button" value="Deductions"/> | \$ | | 81,750 .00 | |
| Total Taxable Transactions | | \$ | | 32,500 .00 | |
| Click to enter Exemptions, if any | <input type="button" value="Exemptions"/> | \$ | | 0 .00 | |
| Partial State Tax Exemption on Manufacturing and Research and Development Equipment transactions | | \$ | | 0 .00 | |
| Click to enter District Tax | <input type="button" value="District Tax"/> | \$ | | 369 .00 | |
| Sales and Use Tax Due | | \$ | | 2,806 .00 | |
| Add Excess Tax Collected | | \$ | <input type="text"/> | .00 |  |
| Total Sales and Use Tax | | \$ | | 2,806 .00 | |
| Sales or Use Tax paid to other states on the purchase of tangible personal property. The purchase price must be included in Purchases Subject to Use Tax. | | \$ | <input type="text"/> | .00 |  |
| Remaining Tax Due | | \$ | | 2,806 .00 | |

報稅過程樣例

查閱頁面

請檢查在
查閱頁面上
的數據。
如果數據
都準確，
則點擊
「繼續」。

Sales and Purchase Information

| | | |
|--------------------------------|-----------|--------------|
| 1 Total Gross Sales | 總銷售額 | \$101,750.00 |
| 2 Purchases Subject to Use Tax | 應繳納使用稅的購買 | \$12,500.00 |
| 3 Total | | \$114,250.00 |

Deductions

| | | |
|-------------------------------------------------------|---------|-------------|
| 4 Sales to Other Retailers for the Purposes of Resale | 再銷額 | \$12,000.00 |
| 5 Nontaxable Sales of Food Products | 免稅食品 | \$8,000.00 |
| 6 Nontaxable Labor (repair and installation) | 免稅人工服務 | \$45,000.00 |
| 8 Sales in Interstate or Foreign Commerce | 州際銷售 | \$15,000.00 |
| 9 Sales Tax (if any) Included in Gross Sales | 總銷售中的稅金 | \$1,750.00 |
| 11 Total Deductions | 總扣減 | \$81,750.00 |
| 12 Total Taxable Transactions | 總應徵稅金額 | \$32,500.00 |

No Exemptions Entered

District Tax

| | | |
|-----------------------|-----|-----------|
| 18 Total District Tax | 地區稅 | \$ 369.00 |
|-----------------------|-----|-----------|

Amount Due

| | | |
|---------------------|-------|------------|
| 19 Tax Due | 總銷售稅金 | \$2,806.00 |
| 21 Total Tax Due | | \$2,806.00 |
| 26 Total Amount Due | | \$2,806.00 |

[Prior Page](#)

[Continue](#)

報稅過程樣例

報稅人及支付資訊

請輸入
您的報稅
協助人和
付款報稅
協助人
資料。

Preparer

Preparer Name ?

Preparer Title ?

Preparer Phone Number ?

or

Paid Preparer

Paid Preparer Name ?

Paid Preparer Phone Number ?

Return and Payment Information

Effective Date of Filing ?

Payment Amount ?

Payment Method E-Check (ACH Debit) ?
 Credit Card ?
 Paper Check ?

Enter 9-digit Routing Transit Number (No blank spaces)* ?

Enter Bank Account Number: (Do not include check number for checking accounts)* ?

Re-enter Bank Account Number: (Do not include check number for checking accounts)* ?

*Verify your information by re-entering the Bank Account Number. If your account was issued checks, refer to your actual check. Do NOT use a deposit slip to obtain the information regarding the proper Bank Routing Transit Number to use for this type of transaction. Failure to enter the correct banking information may cause your payment to reject and re

Payment Effective Date Month Day Year ?

Checking* Savings*

三種方便的支
付方式

報稅過程樣例

支付稅方式

- ❖ 直接從您的銀行電子支票轉帳
- ❖ 信用卡繳費
- ❖ 普通支票
- ❖ 有些納稅人被要求透過電子資金轉帳(EFT)方式支付

□ 注：對以下每一種電子轉帳支付方式，都有具體的截止時間行支付：

- ACH Debit 支付：轉帳支付截止到截止日期當天下午 3 點。
- 第三方商家：轉帳支付截止到截止日期當天下午 3 點。
- ACH Credit 支付：您必須聯絡您的金融機構，
以決定何時開始您的支付，
以便您的付款在截止日期後的第一個銀行工日
入帳州政府銀行戶口。

訪問 <http://www.boe.ca.gov/electsrv/payment.htm> 瞭解如何支付的資訊

報稅過程樣例

電子支票 (ACH 借記付款) - ACH Debit

Preparer

Preparer Name ?

Preparer Title ?

Preparer Phone Number ?

or

Paid Preparer

Paid Preparer Name ?

Paid Preparer Phone Number ?

Return and Payment Information

Effective Date of Filing ?

Payment Amount ?

Payment Method ?

Enter 9-digit Routing Transit Number (No blank spaces)* ?

Enter Bank Account Number: (Do not include check number for checking accounts)* Checking* Savings* ?

Re-enter Bank Account Number: (Do not include check number for checking accounts)*

**Verify your information by re-entering the Bank Account Number. If your account was issued checks, refer to your actual check. Do NOT use a deposit slip to obtain the information regarding the proper Bank Routing Transit Number to use for this type of transaction. Failure to enter the correct banking information may cause your payment to reject and may subject you to a chargeback.*

Payment Effective Date Month Day Year ?

如果用電子支票(ACH Debit)付款，
您可選擇將稅款在報稅截止日進行轉帳。

Month Day Year

| January 2016 | | | | | | |
|--------------|----|----|----|----|----|----|
| S | M | T | W | T | F | S |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

Clear Close

報稅過程樣例

信用卡

- ❖ 通過信用卡商家**OPC**進行支付
- ❖ **OPC**會收取便利費。該款項並不屬於物稅局擁有（本樣例按**OPC**收取**2.3%**手續費計算）
- ❖ 您必須回到網站完成填寫您的報稅單。

You have chosen to make your payment by credit card.

Payment Amount: \$ 5,095.00

Before You Make Your Payment over the Internet - Please note that a convenience fee of 2.3% of the transaction amount will be charged by the credit card processing vendor, Official Payments Corporation. This convenience fee is retained by the vendor and is not revenue to the Board of Equalization. The minimum fee is \$1.00.

To continue with making a credit card payment click on the continue button. You will be redirected to the BOE's credit card vendor's website to process your credit card information. If your credit card payment is successful you will be routed back to BOE to complete your filing.

You are leaving the Board of Equalization website.

You must return to the Board of Equalization website to view and print your BOE Confirmation of filing.

Warning - You are about to send personal information over the Internet. Precautionary measures are in place; however, the Board of Equalization cannot guarantee the security of the information you are transmitting over the Internet.

報稅過程樣例

普通支票

您可以用普通支票支付。

在最後的確認頁面，您能夠打印付款憑單。

您只需把付款憑單連同您的支票一併郵寄至憑單上寫明的地址即可。

Please review the information below. If the information is incorrect click on the prior page button below and make the necessary corrections.

Amount Due: \$2,806.00

Payment Amount: \$0.00

By: Paper Check

Remaining Amount Due if paid by 02/01/2016

Sales and Use Tax: \$2,806.00

Penalty: \$0.00

Interest: \$0.00

Amount Due: \$2,806.00

Penalty: A 10% penalty is added for returns or payments made after the original due date.

Interest: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is 0.00500.

[Prior Page](#)

[File Return](#)

報稅過程樣例

確認頁

打印此頁 留作紀錄

Sales and Purchase Information

| | |
|--------------------------------|--------------|
| 1 Total Gross Sales | \$101,750.00 |
| 2 Purchases Subject to Use Tax | \$12,500.00 |
| 3 Total | \$114,250.00 |

Deductions

| | |
|-------------------------------------------------------|-------------|
| 4 Sales to Other Retailers for the Purposes of Resale | \$12,000.00 |
| 5 Nontaxable Sales of Food Products | \$8,000.00 |
| 6 Nontaxable Labor (repair and installation) | \$45,000.00 |
| 8 Sales in Interstate or Foreign Commerce | \$15,000.00 |
| 9 Sales Tax (if any) Included in Gross Sales | \$1,750.00 |
| 11 Total Deductions | \$81,750.00 |

| | |
|-------------------------------|-------------|
| 12 Total Taxable Transactions | \$32,500.00 |
|-------------------------------|-------------|

No Exemptions Entered

District Tax

| | |
|-----------------------|-----------|
| 18 Total District Tax | \$ 369.00 |
|-----------------------|-----------|

Amount Due

| | |
|---------------------|------------|
| 19 Tax Due | \$2,806.00 |
| 21 Total Tax Due | \$2,806.00 |
| 26 Total Amount Due | \$2,806.00 |

Preparer Information

| | |
|-----------------------|---------------|
| Preparer Name | Jennifer Wang |
| Preparer Title | Accountant |
| Preparer Phone Number | 111-222-3333 |

Return and Payment Information

| | |
|--------------------------|--------------------------|
| Effective Date of Filing | 01/08/2016 14:35:53 (PT) |
| Payment Method | Paper Check |
| Payment Amount | \$0.00 |
| Remaining Amount Due | \$2,806.00 |

我們祝您創業成功

我們歡迎您的意見和建議

