

Options for paying use tax

Note: By the end of 2010, the majority of sales and use tax accounts will transition from paper to e-filing based on their account type and reporting basis. Taxpayers will be notified well in advance of the effective date of the transition of their account.

Situation	Choices
Individual (no business income)	<ul style="list-style-type: none"> • Pay on 540; or • Report and pay on Form BOE-401-DS, Individual Use Tax Return
Individual (with a business not required to register)	<ul style="list-style-type: none"> • Pay on 540; • Report and pay on Form BOE-401-DS, Individual Use Tax Return; or • Register on Form BOE-404-A, Use Tax Registration, and pay annually on Form BOE-401-A, State, Local, and District Sales and Use Tax Return, or Form BOE-401-EZ, Short Form – Sales and Use Tax Return (optional). (May report personal purchase on 540 or may include with business purchase)
Individual (business required to register)	<ul style="list-style-type: none"> • Register on Form BOE-404-A, Use Tax Registration and pay annually on Form BOE-401-A, State, Local, and District Sales and Use Tax Return, or Form BOE-401-EZ, Short Form – Sales and Use Tax Return; or • May report personal purchase on 540 or may include with business purchases
Business entity (currently hold seller's permit)	<ul style="list-style-type: none"> • Pay with sales tax return
Business entity (no seller's permit, required to register)	<ul style="list-style-type: none"> • Register and pay annually on Form BOE-401-A, State, Local, and District Sales and Use Tax Return, or Form BOE-401-EZ, Short Form – Sales and Use Tax Return
Business entity (no seller's permit, not required to register)	<ul style="list-style-type: none"> • Report on business return; • Pay on Form BOE-401-DS, Individual Use Tax Return; or • Register and pay annually on Form BOE-401-A, State, Local, and District Sales and Use Tax Return, or Form BOE-401-EZ, Short Form – Sales and Use Tax Return