

**EFT FILING INSTRUCTIONS FOR  
SALES AND USE TAX PREPAYMENT ACCOUNTS**  
**(The following due dates do not apply to taxpayers filing on a special reporting basis.)**

Prepayments of tax are due as follows:

**FIRST, THIRD AND FOURTH CALENDAR QUARTERS**

The **first prepayment** is due on or before the 24th day of the month following the first month of the quarter.

The **second prepayment** is due on or before the 24th day of the month following the second month of the quarter.

All prepayments in the first, third and fourth quarters must be an amount:

1. Not less than 90 percent of the tax liability for the month, or
2. Equal to one-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

**SECOND CALENDAR QUARTER**

The **first prepayment** is due on or before May 24th. This prepayment is for the month of April and must be an amount equal to:

1. Not less than 90 percent of the tax liability for the month of April, or
2. One-third (1/3) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

The **second prepayment** is due on or before **June 24th**. This prepayment is for the period of **MAY 1** through **JUNE 15** and must be an amount equal to:

1. 90 percent of the tax liability for May plus 90 percent of the tax liability for the first 15 days of June, or
2. 135 percent of the tax liability for May, or
3. One-half (1/2) of the measure of tax liability reported for the corresponding quarterly period of the preceding year multiplied by the tax rate in effect when prepayment is made, provided you or your predecessor were in business during all of the quarter.

**Schedule for Electronic Funds Transfer Payments of Sales and Use Taxes**  
**(Showing Correct Tax Type Code for Period Ending Date)**

<b>QUARTERLY OR QUARTERLY PREPAYMENT REPORTING BASIS FOR SALES AND USE TAX</b>			
<b>REPORTING PERIOD</b>	<b>TAX TYPE CODE</b>	<b>PERIOD ENDING DATE</b>	<b>DUE DATE</b>
1ST QUARTER (JANUARY – MARCH)			
FIRST PREPAYMENT	06008	3/31/YY	2/24/YY
SECOND PREPAYMENT	07008	3/31/YY	3/24/YY
QUARTERLY PAYMENT	01008	3/31/YY	4/30/YY
2ND QUARTER (APRIL – JUNE)			
FIRST PREPAYMENT	06008	6/30/YY	5/24/YY
SECOND PREPAYMENT	07008	6/30/YY	6/24/YY
QUARTERLY PAYMENT	01008	6/30/YY	7/31/YY
3RD QUARTER (JULY – SEPTEMBER)			
FIRST PREPAYMENT	06008	9/30/YY	8/24/YY
SECOND PREPAYMENT	07008	9/30/YY	9/24/YY
QUARTERLY PAYMENT	01008	9/30/YY	10/31/YY
4TH QUARTER (OCTOBER – DECEMBER)			
FIRST PREPAYMENT	06008	12/31/YY	11/24/YY
SECOND PREPAYMENT	07008	12/31/YY	12/24/YY
QUARTERLY PAYMENT	01008	12/31/YY	1/31/YY

**Reminder:** In addition to making your electronic payment, be sure to file your return by the due date.

(over)

**Schedule for Electronic Funds Transfer Payments of Sales and Use Taxes**  
 (Showing Correct Tax Type Code for Period Ending Date)

<i>MONTHLY REPORTING BASIS FOR SALES AND USE TAX</i>			
<b>REPORTING PERIOD</b>	<b>TAX TYPE CODE*</b>	<b>PERIOD ENDING DATE</b>	<b>DUE DATE</b>
JANUARY	01008	1/31/YY	Last day of February
FEBRUARY	01008	Last day of February	3/31/YY
MARCH	01008	3/31/YY	4/30/YY
APRIL	01008	4/30/YY	5/31/YY
MAY	01008	5/31/YY	6/30/YY
JUNE	01008	6/30/YY	7/31/YY
JULY	01008	7/31/YY	8/31/YY
AUGUST	01008	8/31/YY	9/30/YY
SEPTEMBER	01008	9/30/YY	10/31/YY
OCTOBER	01008	10/31/YY	11/30/YY
NOVEMBER	01008	11/30/YY	12/31/YY
DECEMBER	01008	12/31/YY	1/31/YY

\* Tax Type Code 01007 must be used in reporting prepayment of sales tax on fuel distributions. The monthly calendar period ending dates and due dates for reporting prepayment of sales tax on fuel distributions are the same as listed in the *MONTHLY REPORTING BASIS FOR SALES AND USE TAX* calendar above.

**Additional Payment Type Codes can be found at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).**

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