

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

PAYMENT OF CONSUMER USE TAX

8732

(Revised 06/13)

Consumer Use Tax Forms will be scheduled for payment of use tax to the State Board of Equalization ([BOE](#)) by the state department simultaneously with the e-filing of the State, Local, and District Consumer Use Tax Return (Consumer Use Tax Return), BOE-401-E. A separate claim schedule will be filed for each fund and appropriation from which such payment will be made. Departments will not submit copies of the Consumer Use Tax Form to the BOE.

The claim schedule, with a copy of the confirmation page from the electronic filing of the Consumer Use Tax Return and the payment voucher will be enclosed in a remittance advice envelope and submitted to the State Controller's Office ([SCO](#)). Departments will prepare as an additional enclosure a list of vendors, including name and address, from which frequent purchases are made which are subject to use tax. The department's duplicate copies of Consumer Use Tax Form will be attached to the department's copy of the claim schedule. Departments will enter the number of the claim schedule on their copy of the confirmation page of the Consumer Use Tax Return, [BOE-401-E](#).

If more than one claim schedule is submitted to pay the total tax due, the Consumer Use Tax Return, BOE-401-E, confirmation page and payment voucher will be placed in a remittance advice envelope attached to one of the claim schedules. A special mailing request stating, "Please mail warrant in payment of our claim schedules numbers _____, _____, and _____, with the payment voucher and confirmation page accompanying claim schedule number _____," will be attached to the remittance advice envelope accompanying each of the related claim schedules. All claim schedules requesting payment of use tax due relating to the Consumer Use Tax Return, BOE-401-E, will be clipped together and will have a note attached by the department requesting that the claim schedules be kept together until audited by the SCO.