

[https://efile.boe.ca.gov/boe/boe\\_login.jsp](https://efile.boe.ca.gov/boe/boe_login.jsp)

Below is the website for the BOE where we pay Sales Tax. If you already have an account and know your user ID, simply LOGIN and follow the instructions. If you don't have or don't know your User ID and password you can Create a User ID on the link below or call the BOE 1-800-400-7115. You will need your Resale Certificate for the telephone representative to help.

Once you have logged In – the screen below will appear. Click on “Reg” to Register for a new “lead acid battery” account. (see below)

**Sales and Use Taxes**

Account Services Menu  
DBA: MACKENZIE WAREHOUSE  
Taxpayer Name: S.F. AUTOMOTIVE PARTS WHSE. INC.

Account Number: 19678010  
Business E-mail Address: michelle@mackenziewarehouse.com  
For assistance during regular business hours call 1-800-400-7115 (TTY:711)

If you are trying to take action on an account other than the account listed above, go to the "Manage Another Account" section below and click on "Link an Account".

**Account Functions**

- [Login Successful](#)
- [File Your Return](#) - File and pay your return in one easy transaction
- [File Your Prepayment](#) - File and pay your tax prepayment in one easy transaction
- [Make a Payment](#) - Make a payment for a previously filed return or billing (Do not use this option to make a payment on a return that has not been filed)
- [Relief Requests](#) - Submit a Declaration of Timely Mailing, Request an Extension, or Relief from Penalty and/or Interest, or Relief from the Collection Cost Recovery Fee
- [Request a Payment Plan](#) - Submit request to set up automated payments for past due billed amounts
- [eMail](#) - update your business email address
- [View History/Status](#) - View previous online transactions (returns, prepayments, payments, relief requests, payment plan requests, and renewals/decals)

**Manage Another Account**

- [Link An Account](#) - You can add additional account(s) to your User ID if you are an [owner](#) or officer of the business.
- [Reg](#) - Register, Pay Use Tax, or Claim an Exemption
- [User ID Maintenance](#) - Update User Information:
  - Password
  - User ID
  - Forgotten Password Question
  - E-mail address










Next, you will need to click on "Register a business activity with BOE" (see below)

**Registration - Main Menu**

Welcome to the Board of Equalization's (BOE) on-line registration system. The BOE administers various tax and fee programs that fund state, county, city and special taxing jurisdiction activity or personal use transaction. The BOE's on-line registration system will guide you through the process whether or not you know what type of registration you require. An appropriate registration type(s) required.

[Information Needed to Get Started](#)

Select the option you prefer:















- [View prior applications/renewals, print permits/licenses and more](#)
- **[Register a business activity with BOE](#)**   
(Seller's Permit, Temporary Seller's Permit, Use Tax Account (excluding use tax payment on a one time purchase), Underground Storage Tank Fee and all other accounts)
  - [Add a new location to an existing account](#) 
- [Register for an International Fuel Tax Agreement \(IFTA\) Account](#) 
- [Register for a Timber Yield Tax Account](#) 
- [Apply for and purchase a California Fuel Trip Permit](#) 
- [Apply and purchase Annual Flat Rate Decals for private passenger vehicles](#) 
- [Pay use tax, file an exemption or request a tax clearance](#)  
(Vehicle, Vessel, Aircraft, or Manufactured Home/Mobile Home)
- [Pay use tax and/or the lumber products assessment on one time purchase](#) 
- [Register to pay taxes on Internet purchases of cigarette and/or tobacco products](#) 
- [Renew License/Additional or Replacement Decals](#)   
(User ID login required. An express login code is not a valid User ID.)

You will need to check "box #1" and "next" at the bottom in order to get to the next window. Even though you already have a resale number, you will need to check this box in order to be able to access the next screen. ( This is why I wrote these instructions, as I could not figure it out and called the BOE)

**Registration - Business Activities**

The following selections will assist us in determining which registration types you need.

My business activity includes (select all that apply):

1.  **Selling items or goods in California** 
2.  Purchasing items from out of state for use in California without paying tax 
3.  Claiming bad debt losses (Lender) 
4.  Operating as a: 
  - common carrier of alcoholic beverages;
  - as a train, pipeline or vessel operator transporting petroleum products;
  - as the owner of a diesel-powered vehicle travelling to Mexico;
  - or as a railroad operator transporting hazardous materials by rail car
5.  Exempt Bus Operator 
6.  Train Operator purchasing fuel 
7.  Using Fuel Products in an exempt manner 
8.  Underground Storage Tank(s) used to store petroleum products 
9.  Using alternative fuels (liquefied petroleum gas (LPG), liquid natural gas (LNG), compressed natural gas (CNG)) 
10.  Employing 10 or more people
11.  Generating 5 tons or more of hazardous waste within a calendar year at any site 
12.  Electrical Energy Services 
13.  Natural Gas 
14.  Service supplier or direct seller of telephone, Voice over Internet Protocol (VoIP) or prepaid wireless services 
15.  Retail sales of prepaid wireless services 

On this window, check off “box 8. Selling and/or manufacturing lead acid batteries” and “next” at the bottom of the page.

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**Registration - Business Activities**

**My business activity includes (Select all that apply. If none, select next.):**

**Selling items or goods in California**

- Alcoholic beverages ?
- Cigarettes and/or tobacco products (Selling, distributing, importing, or manufacturing any product that is derived from tobacco or any component, part, or accessory whether or not sold separately.) ?
- Selling new tires, new or used motor vehicles, trailers, construction equipment or farm equipment ?
- Selling covered electronic devices (e.g., television, portable DVD player, or computer screens greater than 4 inches diagonal) ?
- Fuel Products (i.e. Selling, storing, importing, manufacturing, or distributing fuel products in California or operating an oil or gas well) ?
- Selling lumber products or engineered wood products ?  
\* If your sales of lumber products are less than \$25,000 per year, you are not required to collect the 1% assessment and report directly to the BOE. As a courtesy to your taxpayer, you may voluntarily continue to collect the 1% assessment and report to the BOE.
- Retail sales of prepaid wireless services ?
- Selling and/or manufacturing lead-acid batteries ?

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Next window wants to pick which type of business activity. Choose “box2. Selling lead-acid batteries” and then “next” at the bottom of the page.

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**Registration - Business Activities**

**My business activity includes (select all that apply):**

**Selling and/or manufacturing lead-acid batteries**

- Manufacturing lead-acid batteries ?
- Selling lead-acid batteries ?

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Next window will ask you to uncheck the “Sales and Use Taxes Seller’s Permit” box if you already have one. Leave the “Lead Acid Battery Fee” box checked, as this is the new Registration we are processing. Click “Next” at the bottom to continue.

Tax Program	Registration Type	Register
Sales and Use Taxes	Seller's Permit	<input type="checkbox"/>
Lead Acid Battery Fee	California Battery Fee	<input checked="" type="checkbox"/>

Next window is confirmation that you DO NOT want to Register for a “Seller’s Permit” Click “Continue” to get to the next window.

Next window needs you to “Accept” your Intent at the bottom of the page to continue.

**Declaration of Intent**

It is my intent to register for a California tax or fee permit, license and/or account with the State Board of Equalization (BOE).

I declare that all the information I provide for this electronic application has been examined by me and to the best of my knowledge and belief is a true, correct and complete application. I understand that I will be creating a tax, fee or license account that may result in the responsibility to file returns and/or result in the responsibility to pay a tax or fee to the BOE. I certify that I am duly authorized to submit this application and that all parties responsible for paying the tax or fees associated with the account(s) that will be created by this application are aware that I am submitting the application on their behalf.

If I am registering for a sales and use tax permit:

- I declare that either I currently do not have an outstanding final liability for sales and use tax with the BOE under a different account, either open or closed; or, if I do have an outstanding liability, I am currently in a payment plan and in full compliance with the terms of the plan.
- I further declare that, if the person applying for the permit is a partnership, corporation, LLP, or LLC, that none of the listed partners, officers, or members has an outstanding final liability for sales and use tax with the BOE under a different account, either open or closed; or, if they do have an outstanding liability, they are currently in a payment plan and in full compliance with the terms of the plan.

If the tax, fee or license account that I am creating requires a payment or includes a balance due return and I choose to pay by Automated Clearing House (ACH) debit, I consent to my payment being automatically withdrawn from my bank account and transferred to the BOE's bank account in the amount specified on each registration or return submitted. Regardless of the method of payment chosen, I understand that if the BOE does not receive full payment of my tax, fee or permit liability, I remain liable for all applicable tax, interest and penalties. I understand that no tax or fee permit, license and/or account will be created until I submit the application to the BOE at the end of the registration Process.

By clicking on the “Accept” button below, I am declaring my understanding of the above and my intent to register.

It is suggested that you print a copy of this declaration for your records.

Next window needs you to input your California Sellers Permit number – leave out all letters and dashes, numbers only. Click “next” at the bottom to continue



### Registration - Verification of Permit

In order to register for your selected tax program(s):

Enter your California Seller's Permit Number:

Leave blank if you do not have an active California Seller's Permit.

\*Note: The account that you are currently registering for requires that you have an active California Seller's Permit.

[Next](#)

Next window wants you to verify that the information for your Seller's Permit Number is correct – answer “yes” or “no” and then Click “Next” at the bottom to continue.



### Registration - Confirmation of Permit

Please confirm the following information:

Seller's Permit Number: ~~19573846~~

Primary Identity Name: S.F.AUTOMOTIVE PARTS WHSE.INC.

Doing Business As (DBA): MACKENZIE WAREHOUSE

Street: 6000 3RD ST

City: SAN FRANCISCO State: California

Zip: 94124 - 3106

Country: UNITED STATES OF AMERICA

\*Is the above information correct?  Yes  No

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This window needs the preparer's info – please select form the drop down menu and then click “next” to continue.

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**Registration - Preparer Information**  
Registration Id:

Preparer

**Preparer Information**

\*What is your role in this application?

**Notes**  
\* = Required field

Next window requires a Start Date – this law takes effect “April 1, 2017.” After entering the start date, you will need to click on the “Add your suppliers” Green button with a “+” in it. MacKenzie can supply you with our information as well as Interstate batteries information. (see below). Unfortunately, you will need to get this info from every battery supplier you purchase from – May I suggest you purchase all your batteries from MacKenzie’s?

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**Registration - Activity Information**  
Registration Id: 1727557

Preparer Activity Information Review

**California Battery Fee**

\*Start Date (mm/dd/yyyy):

\*Add Suppliers

#	Name	Address	Telephone Number	BOE Account Number	Products Purchased
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**Notes**  
\* = Required field

The following screen will appear once you have clicked on the Green + button to Add a supplier. Below is the information you will need for MacKenzie Warehouse. Click the "Add" button to continue

**Add Supplier**

\*Name: MacKenzie Warehouse

\*Street: 6000 3rd Street

\*City: San Francisco \*State: California

\*Zip: 94124 -

\*Country: UNITED STATES OF AMERICA

\*Telephone Number: 415-863-8007

BOE account number: 19678010

\*Products Purchased: automotive batteries

**Add** **Cancel**

Notice the screen will have added MacKenzie Warehouse as a battery supplier. At this point, you will need to add in your other battery suppliers –Click on the Green button with the “+” to add Interstate and any other vendors you have information for at this time. (see below for Interstate info)

**Registration - Activity Information**

Registration Id: 1727557

MICHELLE MACKENZIE MENENDEZ

Preparer Activity Information Review

**California Battery Fee**

\*Start Date (mm/dd/yyyy): 04/01/2017

**\*Add Suppliers +**

#	Name	Address	Telephone Number	BOE Account Number	Products Purchased		
1	MacKenzie Warehouse	6000 3rd Street, San Francisco CA 94124	415-863-8007	19678010	automotive batteries	<a href="#">Edit</a>	<a href="#">Delete</a>

Previous Save Clear Delete Application Next

**Notes**

\* = Required field

**Add Supplier**

\*Name:

\*Street:

\*City:  \*State:

\*Zip:  -


\*Country:

\*Telephone Number:

BOE account number:

\*Products Purchased:

After adding in Interstate – your Suppliers should look as they do below. At this point either add in your other battery suppliers and or click “next” to continue. In my humble opinion, you only need one great team to supply your batteries, MacKenzie and Interstate.


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**Registration - Activity Information**  
 Registration Id: 1727557 MICHELLE MACKENZIE MENENDEZ

[Preparer](#) | [Activity Information](#) | [Review](#)

**California Battery Fee**

\*Start Date (mm/dd/yyyy):  

\*Add Suppliers 

#	Name	Address	Telephone Number	BOE Account Number	Products Purchased		
1	MacKenzie Warehouse	6000 3rd Street, San Francisco CA 94124	415-863-8007	19678010	automotive batteries	<a href="#">Edit</a>	<a href="#">Delete</a>
2	Interstate batteries	1680 Gilbreth Road, Burlingame CA 94010	650-692-5949	099241719	automotive batteries	<a href="#">Edit</a>	<a href="#">Delete</a>

[Previous](#) | [Save](#) | [Clear](#) | [Delete Application](#) | [Next](#)

**Notes**

\* = Required field



We're getting to the end – this screen will verify your information and that of your suppliers – if it is correct click on the "Submit" button at the end of the form.

Registration - Review  
Registration Id: 1727557

For assistance during regular business hours call 1-800-40  
Last Updated By MICHELLE MACKENZIE MENENDEZ on 03/21/201

Preparer Activity Information Review

**Required Registrations**

- California Battery Fee

**Preparer Information (edit)**

\*What is your role in this application? Officer

**Ownership Information**

Account Number: 19678010  
Primary Identity Name: S.F.AUTOMOTIVE PARTS WHSE.INC.  
Doing Business As (DBA): MACKENZIE WAREHOUSE  
\*Street: 6000 3RD ST  
\*City: SAN FRANCISCO \*State: California  
\*Zip: 94124 - 3106  
\*Country: UNITED STATES OF AMERICA

**Activity Information (edit)**

**California Battery Fee**

\*Start Date: 4/1/2017

\* Suppliers

#	Name	Address	Telephone Number	BOE Account Number	Products Purchased
1	MacKenzie Warehouse	6000 3rd Street, San Francisco CA 94124	415-863-8007	19678010	automotive batteries
2	Interstate batteries	1680 Gilbreth Road, Burlingame CA 94010	650-692-5949	099241719	automotive batteries

Previous Delete Application **Submit**

Next screen you will be asked to click on the box at the bottom to acknowledge that you have applied for the permit and the fee is due quarterly.

Then a Registration Status window will appear.

Your express login code will display for your account – this is the code to pay online taxes for the battery fee quarterly.

Your registration Status should say "issued"

Reporting is Quarterly and your account number will be appear as well.

At this point you can print your registration information if you choose.

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Registration Status  
Registration Id: 1747380

For assistance during regular business hours call 1-800-400-7115 (TTY:711)  
Last Updated By MICHELLE MACKENZIE MENENDEZ on 03/21/2017 at 11:18:09 AM

Owner Name: S.F.AUTOMOTIVE PARTS WHSE.INC.  
Application Status: Submitted  
[Application Detail](#) [General Publications](#) [Online Services Survey](#)  
Express Login Code: **20000000**  
*\*Please Note: Once you have submitted your application, account information can only be updated by contacting the BOE.*

**California Battery Fee**

Registration Status: **Issued**

Your registration with the BOE is complete, please review the following information:  
Reporting Basis: Quarterly Reporting

Account Number: **19678010**  
Click here to review and print your [Registration Information Packet](#)

Don't forget to charge the consumer a \$1 Non-refundable Battery Fee when you sell a Lead Acid battery. Make sure you have a system to keep track of these sales and fees in order to report and pay the fee to the State of California quarterly.

MacKenzie's has the required signs that the State of California has mandated must be posted for the consumer to see. Give us a call for a copy or go to our website and download a copy of the sign and further instructions – information.

[www.mackorder.com](http://www.mackorder.com)

State of California website

[http://www.boe.ca.gov/industry/lead-acid\\_battery\\_fees.html](http://www.boe.ca.gov/industry/lead-acid_battery_fees.html)

