



## Mandatory e-Pay Election to Discontinue or Waiver Request

Name:	Social Security Number:	
Spouse/Registered Domestic Partner (RDP) Name:	Social Security Number:	
Address:		
City:	State:	ZIP Code:

### Part 1 – Discontinue Mandatory e-Pay Election or Temporary Waiver Request (check one box)

- I elect to discontinue making electronic payments because I have not made an estimated tax or extension payment in excess of \$20,000 during the previous taxable year or my tax liability did not exceed \$80,000 for the previous taxable year.
- I request a waiver from the mandatory e-pay requirement because the amounts paid were not representative of my tax liability, as explained below:

### Part 2 – Permanent Physical or Mental Impairment – Permanent Waiver Request (refer to PAGE 2)

- I request a mandatory e-pay waiver because of a permanent physical or mental impairment. You must attach a completed and signed physician affidavit to this form (see PAGE 3).
- Mandatory e-Pay Penalty Waiver.** Check this box if you want us to review your account for possible waiver of a mandatory e-pay penalty we previously assessed. **All** the following **must** apply:
  - You received a mandatory e-pay penalty for payments you made **before** we approved your permanent physical or mental impairment request.
  - The date on the Physician Affidavit of Permanent Physical or Mental Impairment (line 3) is **before** the penalty assessment.
  - The statute of limitations for filing a claim for refund of the penalty is still open.

### Part 3 – Signature (if the waiver request is for a joint return, both spouses/RDPs must sign this form)

Taxpayer Signature	Date	Telephone Number
Spouse/RDP Signature	Date	Telephone Number

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## General Instructions

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Beginning on or after January 1, 2009, California Revenue and Taxation Code (R&TC) Section 19011.5 requires taxpayers to remit all tax payments electronically, regardless of the taxable year for which the payment applies, once any of the following conditions are met:

- Your estimated tax or extension payment exceeds \$20,000
- Your tax liability exceeds \$80,000 for any taxable year beginning on or after January 1, 2009.

Failure to comply with this requirement will result in a penalty. For more information, go to [ftb.ca.gov](http://ftb.ca.gov) and search for mandatory **e-pay**.

R&TC Section 19011.5 provides that any taxpayer who is required to pay electronically may request a waiver of that requirement (see below for waiver criteria). To request a waiver, mail or fax this completed form as indicated on this page. You must pay electronically until we notify you we approved your waiver request.

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## When to Use this Form

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Submit FTB 4107 PC, *Mandatory e-Pay Election to Discontinue or Waiver Request*, immediately after receiving FTB 4106 PC or FTB 4106 MEO, *Mandatory e-Pay Program Participation Notice*.

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## Discontinue Mandatory e-Pay Election or Temporary Waiver Request

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You can request a waiver from mandatory e-pay if **one** or **more** of the following is true:

- You have not made an estimated tax or extension payment in excess of \$20,000 during the previous taxable year or your tax liability reported for the previous taxable year did not exceed \$80,000.
- The amount you paid is not representative of your tax liability.

Check the applicable box in Part 1 indicating your request. We will review your waiver request and notify you in writing of our decision.

If we grant a waiver and you subsequently meet the mandatory e-pay requirements, you must resume making electronic payments.

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## Permanent Physical or Mental Impairment – Permanent Waiver Request

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You may request a permanent waiver if you have a permanent physical or mental impairment that prevents you from using a computer.

**Joint returns** - If only one spouse/RDP qualifies as permanently physically or mentally impaired, the permanent waiver only applies for the permanently physically or mentally impaired spouse/RDP.

If only one spouse/RDP obtains a permanent waiver, the other spouse must pay any joint liability by mandatory e-pay.

If both spouses/RDPs qualify as permanently physically or mentally impaired, then **each** spouse/RDP must complete a separate form FTB 4107 PC, *Mandatory e-Pay Election to Discontinue or Waiver Request*.

### Physician Affidavit Required

On PAGE 3, you must provide a written statement from a qualified physician that includes:

1. The name and a description of your permanent physical or mental impairment.
2. The physician's medical opinion that the permanent impairment prevents you from using a computer.
3. The date the patient became permanently mentally or physically impaired.

We will not approve your waiver request, if the Physician Affidavit of Permanent Physical or Mental Impairment is incomplete or not attached to FTB 4107 PC, *Mandatory e-Pay Election to Discontinue or Waiver Request*.

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## Mail Your Request to:

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STATE OF CALIFORNIA  
FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0040

Or fax to 916.843.0468

### Internet and Telephone Assistance

Website: [ftb.ca.gov](http://ftb.ca.gov)  
Telephone: 800.852.5711 from within the United States  
916.845.6500 from outside the United States  
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments

Get FTB 1131, *Franchise Tax Board Privacy Notice*, at [ftb.ca.gov](http://ftb.ca.gov) or call us at 800.338.0505. If outside the United States, call 916.845.6500.

# Physician Affidavit of Permanent Physical or Mental Impairment

**Patient/Taxpayer** – Your physician must complete this affidavit of your permanent physical or mental impairment. Send in the original affidavit signed by your physician. Keep a copy for your records.

## Physician – Complete and sign the following:

### Patient Information

Name:	Social Security Number:	
Address (number, street, room, or suite number):		
City:	State:	ZIP Code:

### Physician Affidavit of Permanent Physical or Mental Impairment

Physician's Name:	Medical License Number:	
Physician's Business Address (number, street, room, or suite number):		
City:	State:	ZIP Code:

1. Please provide a description of the patient's permanent physical or mental impairment. (If you need additional space, attach a separate piece of paper.)

2. In your medical opinion, does the permanent impairment prevent the patient from using a computer?  Yes  No

3. To the best of your knowledge, when did the patient become permanently mentally or physically impaired and become unable to use a computer? \_\_\_\_ / \_\_\_\_ / \_\_\_\_

### Signature

The patient named above is/was under my care. I completed the above information and declare this statement to be true and correct to the best of my knowledge and belief under penalty of perjury.

\_\_\_\_\_  
Physician's Signature

\_\_\_\_\_  
Date