

The proposed audit findings you received from our auditor are subject to review. Once the audit review is complete, you will receive a bill called a Notice of Determination. The audit review process may take several weeks, during which time interest on your tax/fee amount due will continue to accrue. However, you may choose to pay the proposed audit amount due in full or pay a portion before receiving the bill.

**What You Need to Know**

- You will save additional interest if you make an early payment.
- You can make an early payment on any amount due, all or part of the tax/fee, or only the items for which you agree.
- Your early payment does not affect your right to protest the proposed amount due or to receive a refund.  
(Note: You may also file a BOE-101, *Claim for Refund*, with each early payment on an amount for which you disagree. This ensures the deadline for filing a claim does not pass.)
- Interest does not accrue on the interest or penalty portion of the audited amount due.

**Sales and Use Tax (including Lumber Assessment)**

- Payment is used to reduce the amount owed in the following order: tax, lumber assessment, interest on tax, interest on lumber assessment, penalties on tax, and penalties on lumber assessment.
- Payment must be made online or postmarked by the last day of the month to avoid additional interest.

**Other Taxes and Fees**

- Payment on motor vehicle fuel, jet fuel, and insurance tax amounts owed is first used to reduce interest, then penalty, and then tax. Therefore, interest will continue to accrue until the entire amount owed is paid.
- Payment on all other taxes/fees is first used to reduce the tax/fee owed, then interest, and then penalty.
- Payment must be made online or postmarked by the day of the month the return is due to avoid additional interest.  
(For example, if a return is due on May 25, payment must be made online or postmarked by the 25th of the month.)

**Pay Online**

- Visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).
- Click on the "Log in" button and log in using Current User ID or Express Login.
- Select "Make a Payment" option and follow the instructions.
- Select "Audit" as the payment type.
- Do not provide a "Notice ID" number if you have not yet received a bill.

**Pay by Mail**

- Send payment along with this completed form to:

State Board of Equalization  
Cashier Unit MIC:13  
PO Box 942879  
Sacramento, CA 94279-0013

**THE ATTACHED PAYMENT IS FOR AN AUDIT NOT YET BILLED**

NAME

ACCOUNT NO.

AUDIT PERIOD

through

AMOUNT ENCLOSED

PAYMENT FOR LUMBER ASSESSMENT

TOTAL AMOUNT ENCLOSED