



STATE BOARD  
OF EQUALIZATION

450 N Street  
Sacramento  
California 95814

## Your Consumer Use Tax Account May Qualify for an Installment Payment Agreement

You may be able to pay your *Consumer Use Tax* debt in smaller and more manageable amounts by applying for an *Installment Payment Agreement* with the Board. If you qualify, you may pay in weekly or monthly installments until the balance is paid in full. The amount of your weekly or monthly installment will depend on how much you owe and your ability to pay. You may need to complete an Individual Financial Statement (Form BOE-403-E) and other documents. These will be reviewed to determine if you qualify for installment payments.

Interest and penalties accrue on any unpaid liabilities. An Installment Payment Agreement may cost you more than if you paid the entire balance by borrowing the money from a third party to pay the balance in full. (A lien may be filed on your property even if you enter into an agreement.)

If you are interested in submitting an Installment Payment Agreement proposal, please complete the section below. Send this form, your completed tax return, and a payment in the amount of your proposed weekly or monthly installment in the enclosed return envelope. Continue to send your proposed payments unless we notify you otherwise. Please write your account number on your check or money order.

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EXECUTIVE DIRECTOR  
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Print name as shown on tax return: \_\_\_\_\_

Consumer Use Tax account: \_\_\_\_\_

Proposed payment amount: \$ \_\_\_\_\_ every (check one)  Week  Month

Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Daytime phone number: (        ) \_\_\_\_\_

For more information, contact the Centralized Collection Section at 916-445-3670 or visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).