



STATE BOARD
OF EQUALIZATION

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

450 N Street
Sacramento
California 95814

You may be eligible to pay your Consumer Use Tax liability in smaller and more manageable payments by applying for an installment payment agreement (agreement). If you qualify, you may pay your liability in weekly, bi-weekly (every other week), monthly, or twice monthly installments. The amount of your installment payments will depend on the amount you owe and your ability to pay. You may need to complete BOE-403-E, *Individual Financial Statement*, and provide other documents. These documents will be reviewed to determine if you qualify for an agreement.

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Since interest and penalties accrue on any unpaid tax amount until paid in full, an agreement may cost you more than if you pay the entire balance by borrowing the money from a third party. Additionally, a state tax lien may be recorded even if you enter into an agreement.

If you wish to propose an agreement, please complete the section below. Send this form, your completed tax return (if not previously filed), and a payment in the amount of your proposed installment payment in the enclosed return envelope. Continue to send your proposed payments until we notify you otherwise. Please write your account number on your check or money order.

If your proposal is accepted, you will be required to make your installment payments using Auto Pay. With Auto Pay, we will automatically debit your checking or savings account for payments required by your agreement. An Auto Pay authorization form and details regarding this program will be provided with your agreement.

PRINT NAME AS SHOWN ON TAX RETURN

CONSUMER USE TAX ACCOUNT

PROPOSED PAYMENT AMOUNT (check one)

\$ Monthly Twice Monthly Weekly Bi-Weekly

SIGNATURE

DATE



DAYTIME PHONE NUMBER

DRIVER LICENSE NUMBER

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SOCIAL SECURITY NUMBER (see BOE-324-GEN for SSN disclosure information)

For more information, contact the Centralized Collection Section at 916-445-3670 or visit our website at www.boe.ca.gov.