

**AUDIT PAYMENT INFORMATION –
INTERNATIONAL FUEL TAX AGREEMENT (IFTA)**

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

What You Need to Know

- You will save additional interest if you make an early payment.
- Interest will continue to accrue monthly until the entire tax amount is paid in full.
- Payments must be completed online or postmarked by the last day of the month to avoid accrual of additional interest.
- Payment is first applied to the tax portion owed, then to the interest, and then the penalty.
- You can make an early payment on any amount due, on all or a portion of the tax, or only the items with which you agree.
- Your early payment does not affect your right to protest the proposed amount due or to receive a refund. You should file a BOE-101, *Claim for Refund*, with each payment on an amount with which you disagree. This ensures the deadline for filing a claim for refund does not expire.
- If you intend to file a protest for any portion of the audit findings, you must wait until after you receive the Notice of Determination before doing so. An early filing will not be accepted. Please see publication 17, *Appeals Procedures – Sales and Use Taxes and Special Taxes* for more information.

Payment Options

Credit Card

- Visit our website at www.boe.ca.gov.
- Select “Make a Payment” option.
- Select “Credit Card Payment over the Internet” and follow the instructions.

Mail

- Make your check or money order payable to the Board of Equalization (BOE).
- Write your BOE account number on your check or money order.
- Mail your payment along with this completed form to:

Board of Equalization
Motor Carrier Office
1030 Riverside Parkway, Suite 125
West Sacramento, CA 95605-1527

In Person

- Payments may be made in person at any BOE office. Most offices do not accept cash as a method of payment (except for the Motor Carrier Office). Visit our website at www.boe.ca.gov for a list of BOE office locations.

THE ATTACHED PAYMENT IS FOR AN AUDIT NOT YET BILLED

NAME	BOE ACCOUNT NUMBER
AUDIT PERIOD	TOTAL AMOUNT ENCLOSED