



Special Notice

STATE BOARD
OF EQUALIZATION

450 N STREET
SACRAMENTO, CA 95814

New Fee on Past Due Liabilities

On October 19, 2010, Senate Bill 858 (Chapter 721, Statutes 2010) was signed into law and requires the Board of Equalization (BOE) to assess a fee on past due liabilities. The fee is intended to cover costs incurred in obtaining payment of past due liabilities and it applies to most taxes and fees collected by the BOE. Each liability of greater than \$250 that remains unpaid for more than 90 days will be subject to the fee. For calendar year 2011, the fee amounts will range from \$185 to \$925 based on the dollar amount of each past due liability as identified below.

BOARD MEMBERS

BETTY T. YEE
First District
San Francisco

MICHELLE STEEL
Third District
Rolling Hills Estates

JEROME E. HORTON
Fourth District
Los Angeles

JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District
Sacramento

INTERIM
EXECUTIVE DIRECTOR
KRISTINE CAZADD

BOE WEBSITE AND
BOARD MEMBER CONTACT
INFORMATION
www.boe.ca.gov

TAXPAYER INFORMATION
SECTION
800-400-7115
TTY
711

TAXPAYERS' RIGHTS
ADVOCATE
888-324-2798

Fee Amounts Effective January 1, 2011

LIABILITY AMOUNT	FEE AMOUNT
\$ 250.01 - \$ 2,000.00	\$ 185
\$ 2,000.01 - \$ 50,000.00	\$ 550
\$ 50,000.01 and greater	\$ 925

Our records indicate you have liabilities that may be subject to this fee. Although the BOE will mail you a detailed account notice prior to the fee being assessed, this special notice is intended to serve as advance notification of the fee and provide you with an opportunity to avoid it. You can avoid the fee by either paying your liability in full or entering into an installment payment agreement prior to the fee being assessed. If you qualify for and enter into an installment payment agreement, you must fulfill the terms of the agreement and pay your liability in full to avoid the fee.

If you need additional information regarding your account, or have questions about installment payment agreements, please contact the BOE for assistance. A listing of BOE office locations and phone numbers is available on the BOE's website. Information regarding installment payment agreements is provided in publication 54, *Tax Collection Procedures*, also available on the BOE's website.

